

OVERBERG DISTRICT MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF)

MTREF BUDGET: 2020/2021 – 2022/2023

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
BREDASDORP 7280



25 MAY 2020

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SECTION A - PART 1

1. Glossary

Adjustments Budgets – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget.

Capital Expenditure – Spending on municipal assets such as land, buildings and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short-term investments. Cash receipts and payments do not always coincide with budgeted revenue and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. The annual piece of legislation that indicate the allocations from National Government to Local Government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

GDFI - Gross Domestic Fixed Investment

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GFS – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

ICT – Information Communication Technology

IDP – Integrated Development Plan. The main strategic planning document of a municipality.

KPI – Key Performance Indicators. Measures of service output and/or outcome.

MBBR - Municipal Budget Reporting Regulations

MFMA - Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level.

ODM – Overberg District Municipality

Operating Expenditure – Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

Rates – Local Government tax based on assessed valuation of a property.

TMA – Total Municipal Account

SDBIP – Service Delivery Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of a municipality as set out in the IDP. Budgeted spending must contribute towards achievement of these strategic objectives.

Vote – One of the main segments into which a budget is divided, usually at department level.

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2. Mayors Report

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It is my privilege as Mayor, to table hereby the Medium-Term Revenue & Expenditure Framework (MTREF) budget for 2020/2021.

In terms of the Municipal Financial Management Act (MFMA), the municipality must table a draft budget to the public for consideration and comment before a final budget can be submitted to Council for approval. Due processes will be followed to obtain inputs and comments on the budget, and it will be considered in finalizing the proposed budget.

Honourable Speaker and Councillors, the tabling of the MTREF budget occurs within the context of a challenging fiscal and economic context. I am concerned about the Council's diminishing revenue resources against the rise in expenditure which may negatively impact on the fulfilling of the legislative functions of the municipality.

Although the compilation of this year's budget was again difficult and complex, the Integrated Development Plan and the municipal Long-term Financial Plan provides direction to what can be budgeted for. The spending of funds from this budget must be in line with the National Development Plan and Provincial strategic goals. We as a municipality need to endeavour to strategically and proactively manage sustainability to survive.

The budget is limited and will have to be managed effectively and efficiently. Innovative plans will have to be executed to ensure necessary service delivery.

The following main considerations has been considered, in compiling the budget:

- As a grant dependant municipality, the low increase of the equitable share (4% - a percentage lower than the CPI)
- The selling of municipal property
- The possible outcome of a SARS ruling in regard to the claiming of VAT on the road maintenance function.

Allow me to highlight the important aspects of this budget:

The municipality will be partnering with Inter-governmental and other spheres of Government in order to implement and facilitate development within Overberg District Municipality. I am proud to confirm the successful establishment of the Overberg District Safety Forum (ODSF); huge progress was made to manage incidents of unrest and crime over the last few months ; demonstrated several significant successes, mainly due to the "teamwork", integrated, consultative and inclusive approach, adopted.

The regional landfill site at Karwyderskraal has been constructed in 2018/19 and became operational during the 2019/20 financial year while the extension of the landfill site will be investigated.

It is also important that a clear strategic direction for the resorts be determined to ensure that the resorts operates effectively, adds value to the tourism potential of the district and provide an additional revenue stream, which is much needed.

The total operating budget for 2020/21 amounts to R 241 413 338 while the capital budget amounts to R 8 465 000.

The capital budget highlights the following:

The building of a fire station at Caledon	- R1.0 million
Development of Karwyderskraal	- R 4,9 million.
Safety Initiative Implementing – Infrastructure	- R 2,1 million

I am proud of our excellent officials and the commitment of councillors who enabled Overberg District Municipality to reach the goal set, in obtaining an unqualified audit report from the Auditor General.

I would like to take this opportunity to thank the Municipal Manager, the Management and Budget Team, for the compilation of the 2020/21 budget.

Therefor this 2020/21 draft budget is presented for public comments and input.

I thank you,

Mayor
Ald AE Franken

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3. Resolutions

MTREF BUDGET 2020/2021

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The resolution tabled at Council for consideration upon approval of the adjustment budget is:

RECOMMENDATION:

That Council approves the following:

- 1) That the consolidated Operating budget of R 239 858 232 , Capital budget of R8 465 000, and budgeted cash flows, as set out in the Municipal Budget be adopted and approved by Council and that it constitutes the Budget of the Council for 2020/2021 financial year as well as the medium term (indicative) budgets for the 2021/2022 and 2022/2023 financial years.
- 2) That the Integrated Development Plan and related documents and any amendments thereto, be approved.
- 3) That the Spatial Development Framework and any amendments thereto, be approved.
- 4) That the tariffs as per tariff list be approved.
- 5) That all other matters prescribed in sections 17(1) (a-e); 17(2) and 17(3) (a-m) of the Municipal Finance Management Act are included in or accompany the budget document be approved.
- 6) That the measurable performance objectives for 2020/2021 for operating revenue by source and by vote be approved.
- 7) That the following budget related policies be approved:

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- Asset Management Policy
- Credit Control and Debt Collection Policy
- Cash Management and Investment Policy (as amended)
- Tariff Policy
- Supply Chain Management Policy (as amended)
- Virement Policy (as amended)
- Borrowing Policy
- Funding and Reserves Policy
- Budget Policy
- Customer Care Policy
- Demand Management Policy
- Infrastructure and delivery Management Policy
- Infrastructure investment and Capital projects Policy
- Liquidity Policy
- Long term Financial Planning Policy
- Management and Admin of Immovable Assets Policy
- Payroll Management and Administration Policy
- Preferential Procurement Policy
- Travelling and Subsistence Policy
- Cost containment Policy

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4. Executive Summary

The Municipality's 2020/2021 budget amounts to R 248 323 232, represented by a Capital Budget of R 8 465 000 and an Operating Budget of R 239 858 232.

Primary Operating Budget revenue- and expenditure categories reflect the following year-on-year budget value increases (estimated 2020/21 vs. adjusted 2019/2020 budget):

Revenue Increases

Total operating revenue increased with 5.3%. Breakdown of main revenue increases:

- Equitable Share allocation: 4%
- Agency fee for Road function: 6.8%
- Karwyderskraal (Landfill Site): 11.9%
- Resorts: 5.3%
- Fire brigade: - 1.3%

As result of the impact of the Covid-19 pandemic on the economy, the protected revenue from the camping fees at the resort due to the closing thereof, had to be reduced.

Except for the holiday resorts tariff that will increase with 8% year on year, only a 6% increase on all other tariffs had been proposed and taken into account into the revenue projections

Expenditure category increases

Due to the revenue loss at the resorts, it was necessary to review the draft budget expenditures specifically at the resorts, and this resulted in a reduction of the total expenditure increase from 4.4% to 3.5%

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The adjusted increases per category will now be as follows:

DEPARTMENT/SERVICE	ADJUSTED BUDGET 2019/2020	FINAL BUDGET 2020/2021	INCREASE/ DECREASE	%
Contracted Service	R21 976 028	R20 183 182	-R1 792 846	-8.2%
Depreciation&Amortisation	R3 575 545	R3 575 545	R0	0.0%
Employee Related	R107 998 869	R128 810 595	R20 811 726	19.3%
Inventory Consumed	R47 219 423	R42 944 147	-R4 275 276	-9.1%
Operational Cost	R43 864 786	R37 137 397	-R6 727 389	-15.3%
Remuneration Councillors	R6 617 599	R6 341 182	-R276 417	-4.2%
Interest Paid		R466 184	R466 184	100.0%
Grand Total	R231 252 250	R239 458 232	R8 205 982	3.5%

Several amendments have been made to ensure that expenditure is correctly allocated in terms of General Accepted Accounting Practice and the MCSOA requirements. Included in the Employment related costs for 2020/21 is the following which distorts the increase in employee related cost:

- Employee cost funded by Operational Grants
- Non-cash provisions
- Roads Agency employee related allocations

As per the second table below, the actual increase in Employment related costs is 8,64%. This includes the employee cost portion of previous years that will be funded by cash back reserves as reflected in the table below. An amount of R2 017 834 were also reduced from the 2020/21 Employee cost related to overtime and identified vacancies not to be filled.

EMPLOYEE RELATED COST (Including Roads Agency)

FUNDING SOURCE	ADJUSTMENT BUDGET	DRAFT BUDGET 2020/21	DIFFERENCE	%
EPWP	1 243 000	1 188 000	- 55 000	-4.4%
Management&Staff	104 739 158	121 045 027	16 305 869	15.6%
Cash Backed Reserves	2 409 853	2 756 728	346 875	14.4%
Equitable Share	67 689 393	71 362 699	3 673 306	5.4%
FMG	500 035	400 000	- 100 035	-20.0%
Prov LGIS Grant-OPEX	92 261	-	- 92 261	-100.0%
Roads Agency funds	34 047 616	46 525 600	12 477 984	36.6%
Provisions	2 016 711	6 577 568	4 560 857	226.2%
Equitable Share	1 866 711	6 356 037	4 489 326	240.5%
Roads Agency funds	1 050 000	2 518 524	1 468 524	139.9%
Grand Total	107 998 869	128 810 595	20 811 726	19.3%

2020/21 MUNICIPALITY
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EMPLOYEE RELATED COST (Excluding Roads Agency) – Only ODM

FUNDING SOURCE	ADJUSTMENT BUDGET 2019/2020	DRAFT BUDGET 2020/21	DIFFERENCE	%
EPWP	R1 243 000	R1 188 000	-R55 000	-4.42%
Management&Staff	R70 691 542	R74 519 427	R3 827 885	5.41%
Cash Backed Reserves	R2 409 853	R2 756 728	R346 875	14.39%
Equitable Share	R67 689 393	R71 362 699	R3 673 306	5.43%
FMG	R500 035	R400 000	-R100 035	-20.01%
Prov LGIS Grant-OPEX	R92 261	R0	-R92 261	-100.00%
Provisions	R1 866 711	R4 468 644	R2 601 933	139.39%
Grand Total	R73 801 253	R80 176 071	R6 374 818	8.64%

EMPLOYEE RELATED COST – Roads Agency

Row Labels	Sum of ADJUSTMENT	Sum of DRAFT BUDGET	DIFFERENCE	%
Management&Staff	R34 047 616	R46 525 600	R12 477 984	36.65%
Provisions	R1 050 000	R2 518 524	R1 468 524	139.9%
Grand Total	R34 197 616	R48 634 524	R14 436 908	42.22%

The projected increase results from a combination of factors such as (relatively low) generic growth to core tariff-based services, operational efficiencies and revenue-related policies aimed at optimising and sustaining all revenue sources.

The financing of capital expenditure from own funds (CRR) totals R 1 465 000. This amount represents a decrease to originally planned values and is earmarked to address the fire brigade office at Grabouw and other operational needs. This level is considered to be affordable over the MTREF 3-year period.

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MTREF 2020/2021 – 2022/2023 Budgets

After the necessary adjustments were made on the MTREF draft budget, it resulted in the adjusted amounts as calculated in the schedule below:

SUMMARY	BUDGET 2020/2021	BUDGET 2021/2022	BUDGET 2022/2023
DRAFT EXPENDITURE	241 413 338	248 654 994	258 609 242
RESORTS OPEX ADJUSTMENTS	-1 955 106	-2 043 311	-2 125 044
RESORTS DEBT IMPAIRMENT	400 000	416 000	432 640
COVID-19	450 000		
EMERGENCY SERVICES	-450 000		
ADJUSTED OPEX	239 858 232	247 027 683	256 916 838
REVENUE	-241 147 323	-248 582 896	-258 091 533
RESORTS ADJUSTMENTS	1 955 106	1 409 308	791 760
ADJUSTED REVENUE	-239 192 217	-247 173 588	-257 299 773
SHORTFALL	266 015	72 098	517 709
CHANGES	400 000	-218 003	-900 644
ADJUSTED DEFICIT/SURPLUS	666 015	-145 905	-382 935

Following is the summary tables of the MTREF Budget over the next 3-year term

MTREF Budget Expenditure per Department/Service

DEPARTMENT/ SERVICE	FINAL BUDGET 2020/21	FINAL BUDGET 2021/22	FINAL BUDGET 2022/23
CFO	R26 688 699	R26 576 888	R27 648 007
COMSERV	R1 585 819	R1 649 253	R1 715 221
CORPSERV	R14 357 489	R14 931 786	R15 529 061
COUNCIL	R8 036 407	R7 889 863	R8 205 458
EMERSERV	R30 940 005	R32 645 607	R33 951 432
ENVIROM	R2 670 832	R2 777 664	R2 888 772
HEALTH	R17 360 183	R18 054 591	R18 776 775
IDP/PERF/RISK	R3 422 771	R3 559 683	R3 702 071
LED/T/RESORTS	R16 810 353	R16 237 246	R16 886 734
MM	R4 832 374	R5 025 670	R5 226 697
ROADS	R101 209 821	R105 258 214	R109 468 542
WASTE	R11 943 479	R12 421 218	R12 918 068
Grand Total	R239 858 232	R247 027 683	R256 916 838

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MTREF Budget Revenue per Department/Service

DEPARTMENT/ SERVICE	FINAL BUDGET 2020/21	FINAL BUDGET 2021/22	FINAL BUDGET 2022/23
CFO	-R8 893 500	-R8 208 880	-R8 564 356
CORPSERV	-R63 530	-R66 071	-R68 714
COUNCIL	-R94 616 797	-R98 475 029	-R101 960 231
EMERSERV	-R4 135 000	-R4 300 400	-R4 472 416
ENVIROM	-R200 000	-R208 000	-R216 320
HEALTH	-R500 000	-R512 000	-R524 480
IDP/PERF/RISK	-R767 475	-R798 174	-R830 101
LED/T/RESORTS	-R16 791 094	-R16 851 220	-R18 199 189
ROADS	-R101 209 821	-R105 258 214	-R109 468 542
WASTE	-R12 015 000	-R12 495 600	-R12 995 424
Grand Total	-R239 192 217	-R247 173 588	-R257 299 773

MTREF Budget Performance per Department/Service

The budgeted projections of the Waste service will result in a surplus as required from a Trade service. Due to the reduced expected revenue from the holiday resorts, this service will outcome result in a deficit for the 2020/21 but will turn into a surplus for the two outer years. This will also result into the total outcome to turn from a deficit

DEPARTMENT/ SERVICE	FINAL BUDGET 2020/21	FINAL BUDGET 2021/22	FINAL BUDGET 2022/23
CFO	R17 795 199	R18 368 008	R19 083 651
COMSERV	R1 585 819	R1 649 253	R1 715 221
CORPSERV	R14 293 959	R14 865 715	R15 460 347
COUNCIL	-R87 030 390	-R90 585 166	-R93 754 773
EMERSERV	R27 255 005	R28 345 207	R29 479 016
ENVIROM	R2 470 832	R2 569 664	R2 672 452
HEALTH	R16 860 183	R17 542 591	R18 252 295
IDP/PERF/RISK	R2 655 296	R2 761 509	R2 871 970
LED/T/RESORTS	R19 259	-R613 974	-R1 312 455
MM	R4 832 374	R5 025 670	R5 226 697
ROADS	R0	R0	R0
WASTE	-R71 521	-R74 382	-R77 356
Grand Total	R666 015	-R145 905	-R382 935

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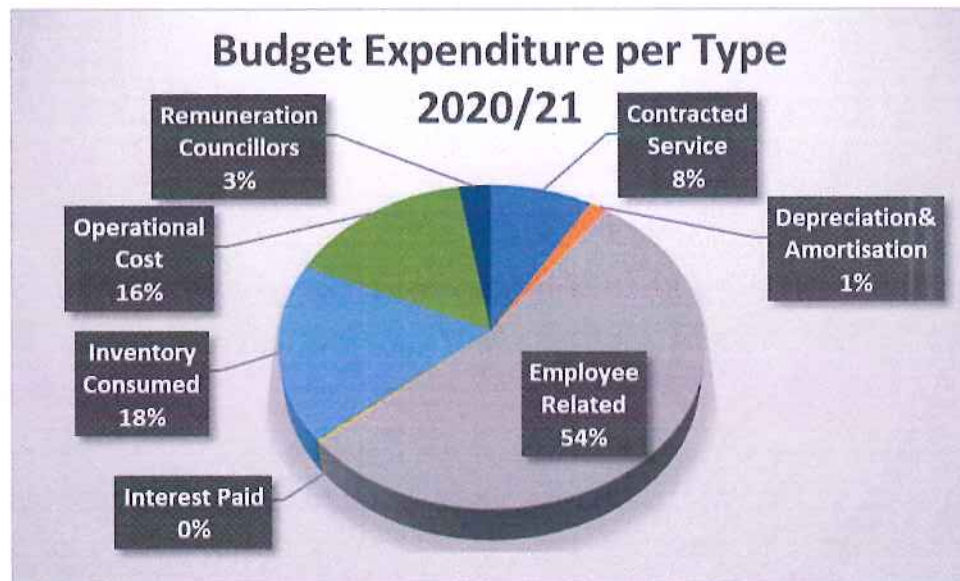
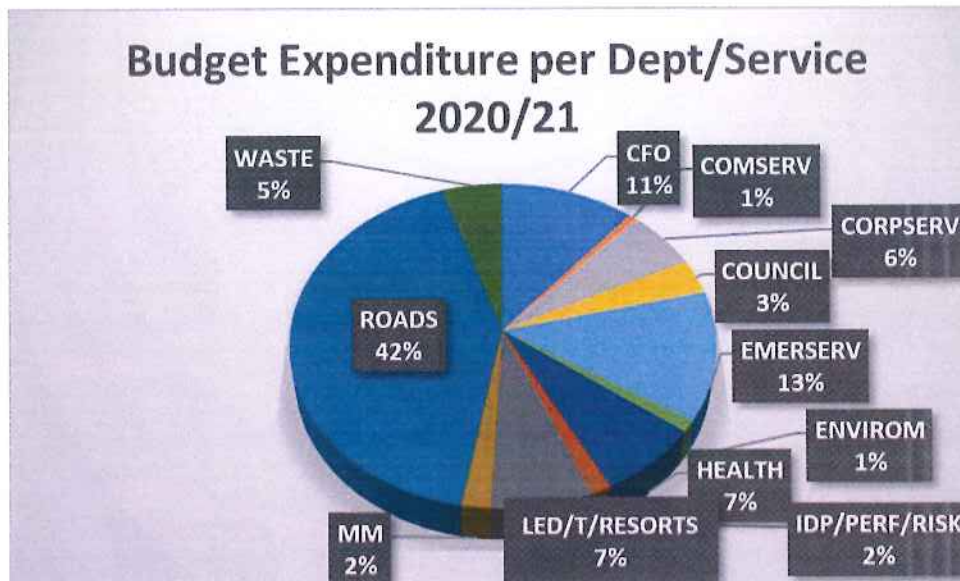


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GRAPHS FOR OPERATING BUDGET EXPENDITURE FOR 2020/2021



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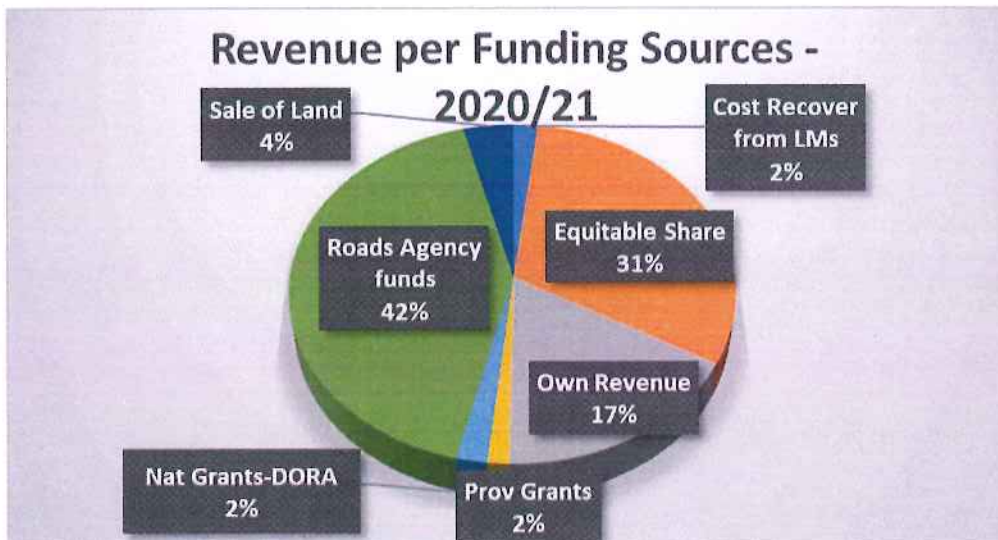
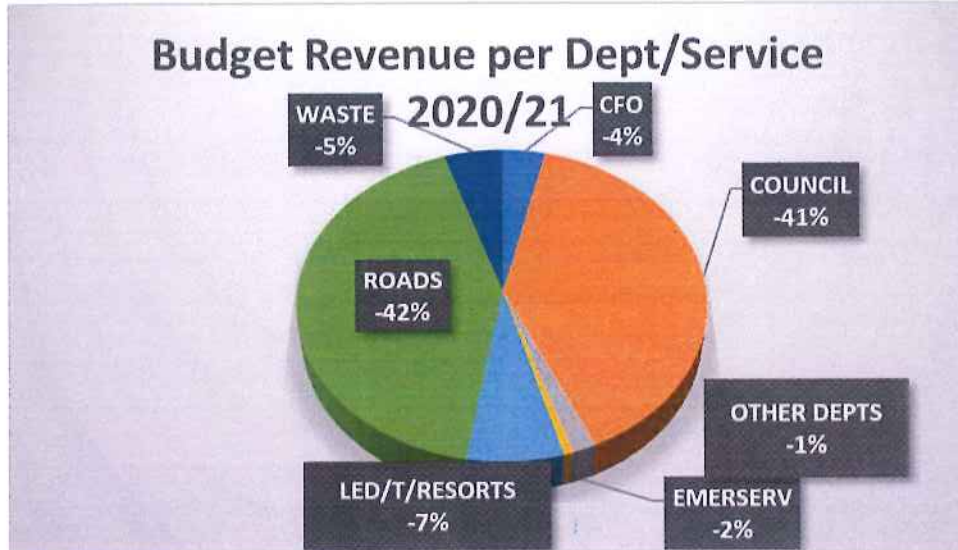


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GRAPHS FOR OPERATING BUDGET REVENUE FOR 2020/2021



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5. Budget Tables

TABLE A1 – Budget Summary

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DC3 Overberg - Table A1 Budget Summary

Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	801	75	2 102	10 723	10 723	10 723	10 723	12 418	12 931	13 466
Investment revenue	2 311	2 937	2 159	2 500	2 500	2 500	2 500	1 800	1 872	1 947
Transfers recognised - operational	58 277	63 400	73 375	169 423	80 431	80 431	80 431	80 883	81 769	84 586
Other own revenue	95 610	118 714	138 206	36 240	137 190	137 190	137 190	141 991	148 278	154 865
Total Revenue (excluding capital transfers and contributions)	157 000	185 125	215 842	218 886	230 844	230 844	230 844	237 092	244 851	254 865
Employee costs	83 193	91 113	101 195	103 201	112 051	112 051	112 051	124 756	128 495	133 618
Remuneration of councillors	5 150	6 142	6 264	6 607	6 618	6 618	6 618	6 341	6 595	6 859
Depreciation & asset impairment	3 254	4 653	4 068	3 576	3 576	3 576	3 576	3 576	3 719	3 867
Finance charges	7 778	7 999	9 081	9 165	11 016	11 016	11 016	11 038	11 479	11 939
Materials and bulk purchases	32 868	43 286	48 585	52 931	49 053	49 053	49 053	42 932	44 647	46 431
Transfers and grants	120	120	360	380	484	484	484	401	-	-
Other expenditure	29 609	35 381	43 186	46 553	54 436	54 436	54 436	50 814	52 093	54 203
Total Expenditure	161 971	188 693	212 740	222 412	237 233	237 233	237 233	239 858	247 028	256 917
Surplus/(Deficit)	(4 971)	(3 568)	3 102	(3 527)	(6 389)	(6 389)	(6 389)	(2 766)	(2 177)	(2 052)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 303	890	1 483	1 100	2 650	2 650	2 650	2 100	2 323	2 435
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	111	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(2 557)	(2 678)	4 585	(2 427)	(3 739)	(3 739)	(3 739)	(666)	146	383
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 557)	(2 678)	4 585	(2 427)	(3 739)	(3 739)	(3 739)	(666)	146	383
Capital expenditure & funds sources										
Capital expenditure	6 782	5 332	36 982	11 353	5 652	5 652	5 652	8 465	8 163	3 090
Transfers recognised - capital	2 303	890	1 483	1 100	2 650	2 650	2 650	2 100	2 323	2 435
Borrowing	2 074	-	22 316	6 128	-	-	-	4 900	-	-
Internally generated funds	2 404	4 442	13 183	4 125	3 002	3 002	3 002	1 465	5 840	655
Total sources of capital funds	6 782	5 332	36 982	11 353	5 652	5 652	5 652	8 465	8 163	3 090
Financial position										
Total current assets	38 232	42 098	44 313	39 249	38 727	38 727	38 727	36 685	35 839	40 005
Total non current assets	88 028	88 087	117 215	118 736	119 292	119 292	119 292	124 181	128 626	127 848
Total current liabilities	23 090	33 015	31 882	29 519	29 617	29 617	29 617	30 734	31 939	33 241
Total non current liabilities	82 561	79 238	107 129	116 540	109 625	109 625	109 625	112 021	114 269	115 973
Community wealth/Equity	20 609	17 932	22 516	11 926	18 777	18 777	18 777	18 111	18 257	18 640
Cash flows										
Net cash from (used) operating	15 666	9 441	(735)	4 750	339	339	339	(40)	817	1 110
Net cash from (used) investing	(4 596)	(3 795)	(23 509)	(6 253)	(552)	(552)	(552)	955	1 634	7 098
Net cash from (used) financing	(1 169)	(1 206)	25 976	(2 872)	(2 872)	(2 872)	(2 872)	(2 949)	(3 296)	(4 042)
Cash/cash equivalents at the year end	32 276	36 715	38 448	35 153	35 362	35 362	35 362	33 320	32 475	36 640
Cash backing/surplus reconciliation										
Cash and investments available	32 276	36 715	38 448	35 153	35 362	35 362	35 362	33 320	32 475	36 640
Application of cash and investments	(20 545)	(10 854)	(13 304)	(16 978)	(12 935)	(12 935)	(12 935)	(16 614)	(16 034)	(15 453)
Balance - surplus (shortfall)	52 821	47 570	51 752	52 131	48 298	48 298	48 298	49 934	48 508	52 094
Asset management										
Asset register summary (WDV)	59 595	59 654	88 783	83 414	90 859	90 859	90 859	95 749	100 193	99 416
Depreciation	3 254	4 653	4 068	3 576	3 576	3 576	3 576	3 576	3 719	3 867
Renewal and Upgrading of Existing Assets	5 425	2 387	34 414	6 783	3 435	3 435	3 435	5 165	4 233	550
Repairs and Maintenance	4 418	5 579	5 960	96 626	13 067	13 018	13 018	8 848	9 192	9 560
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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TABLE A2 – Budget Financial Performance (Standard Classification)

DC3 Overberg - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		73 239	81 736	94 770	94 141	99 225	99 225	104 341	107 548	111 423
Executive and council		8 605	10 871	10 097	14 681	15 261	15 261	19 981	20 780	21 611
Finance and administration		64 634	70 865	84 673	79 459	83 963	83 963	84 361	86 768	89 812
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15 026	18 923	19 717	23 158	22 896	22 896	21 426	21 664	23 196
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		13 531	15 843	16 313	17 658	18 308	18 308	16 791	16 851	18 199
Public safety		1 176	2 591	3 120	5 184	4 084	4 084	4 135	4 300	4 472
Housing		-	-	-	-	-	-	-	-	-
Health		320	490	285	315	504	504	500	512	524
<i>Economic and environmental services</i>		70 410	84 287	96 302	91 964	100 635	100 635	101 410	105 466	109 685
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		70 391	84 259	96 282	91 821	100 492	100 492	101 210	105 258	109 469
Environmental protection		19	28	21	143	143	143	200	208	216
<i>Trading services</i>		740	1 069	6 534	10 723	10 738	10 738	12 015	12 496	12 995
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		740	1 069	6 534	10 723	10 738	10 738	12 015	12 496	12 995
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	159 414	186 015	217 325	219 986	233 494	233 494	239 192	247 174	257 308
Expenditure - Functional										
<i>Governance and administration</i>		42 469	44 671	47 913	51 593	55 846	55 846	57 878	58 546	60 898
Executive and council		11 755	11 357	10 599	11 191	11 604	11 604	11 326	11 311	11 763
Finance and administration		29 596	32 177	36 086	39 035	42 569	42 569	44 647	45 254	47 072
Internal audit		1 118	1 137	1 227	1 366	1 673	1 673	1 905	1 981	2 061
<i>Community and public safety</i>		45 931	56 684	60 172	64 657	65 780	65 780	65 111	66 937	69 615
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		13 452	18 573	18 205	18 620	19 933	19 933	16 810	16 237	16 887
Public safety		20 524	25 708	28 130	30 876	29 696	29 696	30 940	32 646	33 951
Housing		-	-	-	-	-	-	-	-	-
Health		11 955	12 403	13 837	14 962	16 151	16 151	17 360	18 055	18 777
<i>Economic and environmental services</i>		70 257	84 420	99 514	95 923	104 652	104 652	104 925	109 123	113 488
Planning and development		1 475	1 086	1 223	1 312	1 331	1 331	1 404	1 460	1 518
Road transport		66 952	81 276	95 937	91 821	100 475	100 475	100 852	104 886	109 081
Environmental protection		1 830	2 058	2 354	2 790	2 845	2 845	2 671	2 778	2 889
<i>Trading services</i>		3 315	2 919	5 142	10 239	10 956	10 956	11 943	12 421	12 918
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3 315	2 919	5 142	10 239	10 956	10 956	11 943	12 421	12 918
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	161 971	188 693	212 740	222 412	237 233	237 233	239 858	247 028	256 917
Surplus/(Deficit) for the year		(2 557)	(2 678)	4 585	(2 427)	(3 739)	(3 739)	(666)	146	383

OVERBERG DISTRICT MUNICIPALITY
28 LONG STREET / PRIVATE BAG X22
BREDASBURG 7200



25 MAY 2020

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TABLE A3 - Budget Financial Performance (Rev & Exp by Municipal Vote)

DC3 Overberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Revenue by Vote	1									
Vote 1 - Municipal Manager		8 605	11 402	10 481	15 220	15 800	15 800	20 748	21 578	22 441
Vote 2 - Management Services		49	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	28	25	24	64	64	64	66	69
Vote 4 - Finance		64 585	70 306	84 266	79 968	83 362	83 362	83 530	85 904	88 913
Vote 5 - Community Services		86 175	104 279	122 554	124 745	134 269	134 269	134 851	139 625	145 876
Total Revenue by Vote	2	159 414	186 015	217 325	219 968	233 494	233 494	239 192	247 174	257 300
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		12 873	14 915	14 168	15 563	16 269	16 269	16 650	16 848	17 522
Vote 2 - Management Services		11 632	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1 751	8 291	8 581	11 620	13 417	13 417	14 357	14 932	15 529
Vote 4 - Finance		17 682	22 464	25 349	24 521	26 272	26 272	26 689	26 577	27 648
Vote 5 - Community Services		118 034	143 023	164 642	170 708	181 275	181 275	182 162	188 671	196 218
Total Expenditure by Vote	2	161 971	188 693	212 740	222 412	237 233	237 233	239 858	247 028	256 917
Surplus/(Deficit) for the year	2	(2 557)	(2 678)	4 585	(2 427)	(3 739)	(3 739)	(666)	146	383

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
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TABLE A4 - Budget Financial Performance (Revenue & Expenditure)

DC3 Overberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description					Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome		Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23			
Revenue By Source															
Property rates	2	–	–	–	–	–	–	–	–	–	–	–			
Service charges - electricity revenue	2	254	15	–	–	–	–	–	–	412	445	480			
Service charges - water revenue	2	–	–	–	–	–	–	–	–	6	6	7			
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–	–			
Service charges - refuse revenue	2	548	60	2 102	10 723	10 723	10 723	10 723	10 723	12 000	12 480	12 979			
Rental of facilities and equipment		13 257	15 737	15 201	12 024	12 039	12 039	12 039	12 039	11 919	12 870	13 899			
Interest earned - external investments		2 311	2 937	2 159	2 500	2 500	2 500	2 500	2 500	1 800	1 872	1 947			
Interest earned - outstanding debtors		–	–	–	100	100	100	100	100	163	176	190			
Dividends received		–	–	–	–	–	–	–	–	–	–	–			
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–			
Licences and permits		171	326	123	300	300	300	300	300	300	312	324			
Agency services		8 115	9 388	9 215	9 581	9 882	9 882	9 882	9 882	10 561	10 983	11 423			
Transfers and subsidies		58 277	63 400	73 375	169 423	80 431	80 431	80 431	80 431	80 883	81 769	84 586			
Other revenue	2	74 067	91 780	112 785	9 134	109 768	109 768	109 768	109 768	109 629	114 140	118 841			
Gains		–	1 483	882	5 100	5 100	5 100	5 100	5 100	9 420	9 797	10 188			
Total Revenue (excluding capital transfers and contributions)		157 000	185 125	215 842	218 886	230 844	230 844		230 844	237 092	244 851	254 865			
Expenditure By Type															
Employee related costs	2	83 193	91 113	101 195	103 201	112 051	112 051	112 051	112 051	124 756	128 495	133 618			
Remuneration of councillors		5 150	6 142	6 264	6 607	6 618	6 618	6 618	6 618	6 341	6 595	6 859			
Debt Impairment	3	110	15	61	–	–	–	–	–	400	416	433			
Depreciation & asset impairment	2	3 254	4 653	4 068	3 576	3 576	3 576	3 576	3 576	3 576	3 719	3 867			
Finance charges		7 778	7 989	9 081	9 165	11 016	11 016	11 016	11 016	11 038	11 479	11 939			
Bulk purchases	2	–	–	–	–	–	–	–	–	–	–	–			
Other materials	8	32 868	43 286	48 585	52 931	49 053	49 053	49 053	49 053	42 932	44 647	46 431			
Contracted services		12 793	14 517	15 512	20 994	22 931	22 931	22 931	22 931	19 479	19 822	20 647			
Transfers and subsidies		120	120	360	380	484	484	484	484	401	–	–			
Other expenditure	4, 5	16 547	20 833	24 768	25 560	31 505	31 505	31 505	31 505	30 935	31 855	33 124			
Losses		160	17	2 844	–	–	–	–	–	–	–	–			
Total Expenditure		161 971	188 693	212 740	222 412	237 233	237 233		237 233	239 858	247 028	256 917			
Surplus/(Deficit)		(4 971)	(3 568)	3 102	(3 527)	(6 389)	(6 389)		(6 389)	(2 766)	(2 177)	(2 052)			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 303	890	1 483	1 100	2 650	2 650		2 650	2 100	2 323	2 435			
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	–	–	–	–	–	–		–	–	–	–			
Transfers and subsidies - capital (in-kind - all)		111	–	–	–	–	–		–	–	–	–			
Surplus/(Deficit) after capital transfers & contributions		(2 557)	(2 678)	4 585	(2 427)	(3 739)	(3 739)		(3 739)	(666)	146	383			
Taxation		–	–	–	–	–	–		–	–	–	–			
Surplus/(Deficit) after taxation		(2 557)	(2 678)	4 585	(2 427)	(3 739)	(3 739)		(3 739)	(666)	146	383			
Attributable to minorities		–	–	–	–	–	–		–	–	–	–			
Surplus/(Deficit) attributable to municipality		(2 557)	(2 678)	4 585	(2 427)	(3 739)	(3 739)		(3 739)	(666)	146	383			
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–		–	–	–	–			
Surplus/(Deficit) for the year		(2 557)	(2 678)	4 585	(2 427)	(3 739)	(3 739)		(3 739)	(666)	146	383			

OVERBERG DISTRICT MUNICIPALITY
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25 MAY 2020

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TABLE A5 – Capital Expenditure Budget by Vote and Funding 25 MAY 2020

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2020/21	Budget Year 2021/22	Budget Year 2022/23
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	1 164	22 316	6 128	-	-	-	4 900	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	1 164	22 316	6 128	-	-	-	4 900	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		3	36	11	-	-	-	-	40	500	-
Vote 2 - Management Services		2 722	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	95	303	300	450	450	450	225	3 180	500
Vote 4 - Finance		-	779	32	65	115	115	115	-	-	-
Vote 5 - Community Services		4 056	3 257	14 320	4 860	5 087	5 087	5 087	3 300	4 483	2 590
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		6 782	4 168	14 666	5 225	5 652	5 652	5 652	3 565	8 163	3 090
Total Capital Expenditure - Vote		6 782	5 332	36 982	11 353	5 652	5 652	5 652	8 465	8 163	3 090
Capital Expenditure - Functional											
Governance and administration		2 708	897	345	365	565	565	565	265	3 680	500
Executive and council		3	16	-	-	-	-	-	40	500	-
Finance and administration		2 705	881	342	365	565	565	565	225	3 180	500
Internal audit		-	-	2	-	-	-	-	-	-	-
Community and public safety		3 687	3 227	3 066	4 860	5 087	5 087	5 087	3 300	4 483	2 590
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		340	265	364	360	540	540	540	200	1 085	80
Public safety		3 347	2 896	2 347	4 500	4 547	4 547	4 547	3 100	3 323	2 435
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	66	355	-	-	-	-	-	75	75
Economic and environmental services		276	43	21	-	-	-	-	-	-	-
Planning and development		17	13	2	-	-	-	-	-	-	-
Road transport		137	6	3	-	-	-	-	-	-	-
Environmental protection		122	25	16	-	-	-	-	-	-	-
Trading services		111	1 164	33 550	6 128	-	-	-	4 900	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		111	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	1 164	33 550	6 128	-	-	-	4 900	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	6 782	5 332	36 982	11 353	5 652	5 652	5 652	8 465	8 163	3 090
Funded by:											
National Government		-	-	-	-	-	-	-	-	-	-
Provincial Government		2 303	890	1 483	1 100	2 650	2 650	2 650	2 100	2 323	2 435
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial)		-	-	-	-	-	-	-	-	-	-
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	2 303	890	1 483	1 100	2 650	2 650	2 650	2 100	2 323	2 435
Borrowing	6	2 074	-	22 316	6 128	-	-	-	4 900	-	-
Internally generated funds		2 404	4 442	13 183	4 125	3 002	3 002	3 002	1 465	5 840	655
Total Capital Funding	7	6 782	5 332	36 982	11 353	5 652	5 652	5 652	8 465	8 163	3 090

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TABLE A6 – Budget Position

DC3 Overberg - Table A6 Budgeted Financial Position

DCS Overlay - Table A0 Budgeted Financial Position

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
ASSETS											
Current assets											
Cash		32 276	36 715	38 448	35 153	35 362	35 362	35 362	13 320	12 475	16 640
Call investment deposits	1				-	-	-	-	20 000	20 000	20 000
Consumer debtors	1	1 106	3 097	3 733	1 282	1 233	1 233	1 233	1 233	1 233	1 233
Other debtors		3 861	1 260	1 343	1 789	1 343	1 343	1 343	1 343	1 343	1 343
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	989	1 026	788	1 026	788	788	788	788	788	788
Total current assets		38 232	42 098	44 313	39 249	38 727	38 727	38 727	36 685	35 639	40 005
Non current assets											
Long-term receivables		28 433	28 433	28 433	28 433	28 433	28 433	28 433	28 433	28 433	28 433
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		13 114	13 060	12 880	1 199	12 880	12 880	12 880	12 880	12 880	12 880
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	46 031	46 206	75 598	81 990	77 756	77 756	77 756	82 716	87 235	86 534
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		450	388	305	226	224	224	224	152	78	1
Other non-current assets		-	-	-	6 889	-	-	-	-	-	-
Total non current assets		88 028	88 087	117 215	118 736	119 292	119 292	119 292	124 181	128 626	127 848
TOTAL ASSETS		126 260	130 185	161 528	157 985	158 019	158 019	158 019	160 866	164 465	167 854
LIABILITIES											
Current liabilities											
Bank overdraft	1				-	-	-	-	-	-	-
Borrowing	4	1 206	2 556	2 872	2 949	2 949	2 949	2 949	3 296	3 684	4 120
Consumer deposits		12	12	8	12	8	8	8	8	8	8
Trade and other payables	4	12 045	19 672	16 881	14 450	13 811	13 811	13 811	13 811	13 811	13 811
Provisions		9 827	10 776	12 121	12 108	12 848	12 848	12 848	13 619	14 436	15 302
Total current liabilities		23 090	33 015	31 882	29 519	29 617	29 617	29 617	30 734	31 939	33 241
Non current liabilities											
Borrowing		2 815	258	25 161	22 211	22 211	22 211	22 211	18 916	15 232	10 753
Provisions		79 746	78 900	81 968	94 329	87 414	87 414	87 414	93 106	99 037	105 219
Total non current liabilities		82 561	79 238	107 129	116 540	109 625	109 625	109 625	112 021	114 269	115 973
TOTAL LIABILITIES		105 650	112 253	139 012	146 059	139 242	139 242	139 242	142 755	146 208	149 214
NET ASSETS	5	20 609	17 932	22 516	11 926	18 777	18 777	18 777	18 111	18 257	18 640
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		20 609	17 932	22 516	11 926	18 777	18 777	18 777	18 111	18 257	18 640
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	20 609	17 932	22 516	11 926	18 777	18 777	18 777	18 111	18 257	18 640

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TABLE A7 – Budget Cash flows

DC3 Overberg - Table A7 Budgeted Cash Flows

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges		802	73	2 103	10 723	10 723	10 723	10 723	12 418	12 931	13 466
Other revenue		93 273	109 135	119 948	31 040	134 490	134 490	134 490	132 009	137 890	144 055
Transfers and Subsidies - Operational	1	59 586	63 834	74 152	169 423	79 811	79 811	79 811	80 883	81 769	84 586
Transfers and Subsidies - Capital	1	2 303	890	4 183	1 100	200	200	200	2 100	2 323	2 435
Interest		2 311	2 901	2 228	2 600	2 600	2 600	2 600	1 963	2 048	2 137
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(141 995)	(166 866)	(200 779)	(206 679)	(223 916)	(223 916)	(223 916)	(226 261)	(233 276)	(242 585)
Finance charges		(495)	(406)	(2 209)	(3 076)	(3 085)	(3 085)	(3 085)	(2 758)	(2 869)	(2 983)
Transfers and Grants	1	(120)	(120)	(360)	(380)	(484)	(484)	(484)	(401)	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		15 666	9 441	(735)	4 750	339	339	339	(48)	817	1 110
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	1 537	1 062	5 100	5 100	5 100	5 100	9 420	9 797	10 188
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(4 596)	(5 332)	(24 571)	(11 353)	(5 652)	(5 652)	(5 652)	(8 465)	(8 163)	(3 090)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4 596)	(3 795)	(23 509)	(6 253)	(552)	(552)	(552)	955	1 634	7 098
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	28 393	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	(4)	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(1 169)	(1 206)	(2 413)	(2 872)	(2 872)	(2 872)	(2 872)	(2 949)	(3 296)	(4 042)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 169)	(1 206)	25 976	(2 872)	(2 872)	(2 872)	(2 872)	(2 949)	(3 296)	(4 042)
NET INCREASE/ (DECREASE) IN CASH HELD		9 900	4 439	1 733	(4 375)	(3 086)	(3 086)	(3 086)	(2 042)	(845)	4 166
Cash/cash equivalents at the year begin:	2	22 376	32 276	36 715	39 528	38 448	38 448	38 448	35 362	33 320	32 475
Cash/cash equivalents at the year end:	2	32 276	36 715	38 448	35 153	35 362	35 362	35 362	33 320	32 475	36 640

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TABLE A8 – Cash back reserves/accumulated surplus provision

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DC3 Overberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	32 276	36 715	38 448	35 153	35 362	35 362	35 362	33 320	32 475	36 640
Other current investments > 90 days		0	0	0	-	0	0	0	0	0	0
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		32 276	36 715	38 448	35 153	35 362	35 362	35 362	33 320	32 475	36 640
Application of cash and investments											
Unspent conditional transfers		1 755	2 189	4 332	10 794	1 261	1 261	1 261	1 261	1 261	1 261
Unspent borrowing		-	-	-	-	4 912	4 912	4 912	12	12	12
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(22 300)	(13 044)	(17 635)	(27 772)	(19 833)	(19 833)	(19 833)	(19 191)	(19 190)	(19 189)
Other provisions		-	-	-	-	724	724	724	1 304	1 883	2 463
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(20 545)	(10 854)	(13 304)	(16 978)	(12 935)	(12 935)	(12 935)	(16 614)	(16 034)	(15 453)
Surplus(shortfall)		52 821	47 570	51 752	52 131	48 298	48 298	48 298	49 934	48 508	52 094

TABLE A9 – Asset Management

DC3 Overberg - Table A9 Asset Management

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	1 357	2 945	2 568	4 570	2 217	2 217	3 300	3 930	2 540
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	125	-	2 900	-	-	1 000	1 000	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	125	-	2 900	-	-	1 000	1 000	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	13	78	-	-	-	-	-	30
Other Assets		-	13	78	-	-	-	-	-	30
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		174	-	-	-	-	-	-	-	-
Intangible Assets		174	-	-	-	-	-	-	-	-
Computer Equipment		-	14	-	-	-	-	-	32	-
Furniture and Office Equipment		804	(1)	289	30	80	80	-	75	75
Machinery and Equipment		111	2 794	493	1 640	720	720	2 300	2 823	2 435
Transport Assets		267	-	1 707	-	1 417	1 417	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

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Total Upgrading of Existing Assets	6	-	51	22 542	6 548	750	750	4 925	2 298	-
Roads Infrastructure	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	22 316	6 128	-	-	4 900	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	22 316	6 128	-	-	4 900	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	2 298	-
Housing	-	-	-	-	120	300	300	-	-	-
Other Assets	-	-	-	-	120	300	300	-	2 298	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	49	226	300	450	450	-	-	-
Furniture and Office Equipment	-	-	2	-	-	-	-	25	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	6 782	5 332	36 982	11 353	5 652	5 652	8 465	8 163	3 090
Roads Infrastructure	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	200	200	200	-	-	-
Sanitation Infrastructure	-	-	-	105	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	22 316	6 128	-	-	4 900	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	22 421	6 328	200	200	4 900	-	-
Community Facilities	-	-	125	-	2 900	-	-	1 000	1 000	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	125	-	2 900	-	-	1 000	1 000	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	2 948	-
Housing	-	-	182	489	120	300	300	-	885	30
Other Assets	-	-	182	489	120	300	300	-	3 833	30
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	174	6	-	-	-	-	-	-	-
Intangible Assets	-	174	6	-	-	-	-	-	-	-
Computer Equipment	-	-	196	226	300	450	450	200	232	100
Furniture and Office Equipment	-	3 406	124	411	65	115	115	65	75	475
Machinery and Equipment	-	111	2 794	493	1 640	3 170	3 170	2 300	3 023	2 485
Transport Assets	-	3 091	740	1 707	-	1 417	1 417	-	-	-
Land	-	-	1 164	11 234	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	4	6 782	5 332	36 982	11 353	5 652	5 652	8 465	8 163	3 090



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ASSET REGISTER SUMMARY - PPE (WDV)		5	59 595	59 654	88 783	83 414	90 859	90 859	95 749	100 193	99 416
Roads Infrastructure			2 344	2 120	1 508	1 811	1 353	1 353	1 353	1 353	1 353
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			382	326	217	260	184	184	184	184	184
Water Supply Infrastructure			1 019	973	1 581	1 899	1 744	1 744	1 744	1 744	1 744
Sanitation Infrastructure			2 986	2 456	1 628	1 955	1 328	1 328	1 328	1 328	1 328
Solid Waste Infrastructure			4 871	5 013	27 893	33 498	27 893	27 893	31 175	29 493	27 743
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure			11 602	10 887	32 826	39 423	32 502	32 502	35 785	34 102	32 352
Community Assets			30	29	28	5 800	14	14	1 014	2 014	2 014
Heritage Assets			-	-	-	-	-	-	-	-	-
Investment properties			13 114	13 060	12 880	1 199	12 880	12 880	12 880	12 880	12 880
Other Assets			16 808	16 069	24 181	16 320	24 271	24 271	23 610	26 755	26 070
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Intangible Assets			450	388	305	226	224	224	152	78	1
Computer Equipment			1 589	1 367	1 315	1 563	1 493	1 493	1 105	717	165
Furniture and Office Equipment			5 192	4 385	2 589	3 329	2 030	2 030	1 457	877	679
Machinery and Equipment			6 296	8 315	2 018	11 032	3 877	3 877	6 177	9 200	11 685
Transport Assets			4 515	5 154	12 640	4 523	13 569	13 569	13 569	13 569	13 569
Land			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	59 595	59 654	88 783	83 414	90 859	90 859	95 749	100 193	99 416
EXPENDITURE OTHER ITEMS			7 672	10 231	10 028	100 202	16 642	16 593	12 423	12 910	13 427
Depreciation	7		3 254	4 653	4 068	3 576	3 576	3 576	3 576	3 719	3 867
Repairs and Maintenance by Asset Class	3		4 418	5 579	5 960	96 626	13 067	13 018	8 848	9 192	9 560
Roads Infrastructure			-	-	-	81 686	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	4 028	4 039	4 039	4 696	4 884	5 079
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	85 714	4 039	4 039	4 696	4 884	5 079
Community Facilities			-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-	-	-	-	-
Heritage Assets			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Operational Buildings			-	-	-	-	-	-	-	-	-
Housing			1 169	873	1 399	1 328	1 148	1 148	694	712	740
Other Assets			1 169	873	1 399	1 328	1 148	1 148	694	712	740
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-
Computer Equipment			-	-	-	-	-	-	-	-	-
Furniture and Office Equipment			-	73	50	-	-	-	-	-	-
Machinery and Equipment			1 136	2 539	2 000	3 160	2 527	2 508	1 270	1 321	1 374
Transport Assets			2 113	2 093	2 510	6 423	5 353	5 323	2 108	2 276	2 367
Land			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS			7 672	10 231	10 028	100 202	16 642	16 593	12 423	12 910	13 427
Renewal and upgrading of Existing Assets as % of total capex	80.0%		44.8%	93.1%	59.7%	60.8%	60.8%	61.0%	51.9%	17.8%	
Renewal and upgrading of Existing Assets as % of deprecn	166.7%		51.3%	84.0%	189.7%	96.1%	96.1%	144.5%	113.8%	14.2%	
R&M as a % of PPE	8.6%		12.1%	7.9%	117.0%	16.0%	16.7%	10.7%	10.5%	11.0%	
Renewal and upgrading and R&M as a % of PPE	117.0%		13.0%	15.0%	124.0%	18.0%	18.0%	15.0%	13.0%	10.0%	



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TABLE A10 – Service Delivery Measurement

DC3 Overberg - Table A10 Basic service delivery measurement

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (w/th septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	6	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min.service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	-	-	-	-	-	-	-	-	-

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SECTION A - PART 2

1. Overview of Annual Budget Process

1.1 Political oversight of the budget process

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guides the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organisations such as portfolio committees.

1.2 Schedule of Key Deadlines relating to budget process [MFMA s21 (1) (b)]

The IDP and Budget time schedule of the 2020/2021 budget cycle was approved by Council in August 2019, ten months before the start of the budget year in compliance with legislative directives.

1.3 Process used to integrate the review of the IDP and preparation of the Budget

Updating the IDP and Budget is an evolving and re-iterative process over a 10-month period. The initial parallel process commenced with the consultative process of the IDP in 2017 and the update of the MTREF to determine the affordability and sustainability framework at the same time. A review of the approved 2017/2018 IDP was undertaken in 2020.

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1.4 Process for consultation with each group of stakeholders and outcomes

Following the tabling of the draft budget in March 2020, local input will be solicited via notices published in all major newspapers across the region. while the budget will also be placed on the municipal website at www.odm.org.za.

Comments on the IDP and Budget as made by the public via verbal presentations, facsimiles, emails and in the form of correspondence to the municipality will be considered for incorporation as part of the final budget approval process.

1.5 Stakeholders involved in consultations

The tabled budget will be provided to National Treasury and Provincial Treasury for their consideration in line with S23 of the MFMA.

1.6 Process and media used to provide information on the Budget to the community

Following the tabling of the draft budget in March 2020, local input will be solicited via notices published in all major newspapers across the region while the budget will also be placed on the municipal website at www.odm.org.za.

1.7 Methods employed to make the Budget document available (including websites)

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs for 2019/2020), advertisements will be placed in the local newspapers across the region and the municipal website. The information relating to the budget documentation will be displayed at the notice boards in the municipal offices, Thusong centres and libraries in the district.

In compliance with S 22 of the MFMA, the Budget documentation will be published on the municipality's website following the tabling thereof at Council in March 2020 and the approval thereof in May 2020. There was no change to the Budget Assumptions

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2. Overview of Alignment of budget to IDP

- **The Vision of the Municipality**

The Municipality's long-term vision:

"Overberg – the opportunity gateway to Africa through sustainable services"

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- **Alignment with Provincial and National Government**

Overberg District Municipality's development plan needs to be aligned with National and Provincial initiatives to ensure optimal impact from the combined efforts of government. In this regard there are six critical elements: Accelerated and Shared Growth-South Africa (ASGI-SA), National Spatial Development Perspective (NSDP), National Strategy for Sustainable Development (NSSD), Provincial Growth and Development Strategy (PGDS) and Provincial Spatial Development Framework (PSDF).

All these feed into and influence the Integrated Development Plan.

- **Overberg District Municipality Budget Priorities (Key Performance areas)**

The Municipality's 2017/18 to 2021/2022 Integrated Development Plan focuses on five strategic focus areas. The concrete objectives for each strategic focus area have been outlined and elaborated on in the Strategic Plan for 2017-2022. These objectives will be used to further develop key performance indicators against which performance implementation monitoring and reporting will be done. The corporate scorecard outlines these indicators and targets.

The five strategic outcomes are:

1. *To ensure the well-being of all in the Overberg through the provision of efficient **basic services and infrastructure**.*
2. *To promote **regional economic development** by supporting initiatives in the district for the development of a sustainable district economy.*
3. *To ensure **municipal transformation and institutional development** by creating a staff structure that would adhere to the principles of employment equity and promote skill development.*
4. *To attain and maintain **financial viability** and sustainable by executing accounting services in accordance with National policy and guidelines.*

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5. To ensure **good governance** practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR structures.

Amendments to the Integrated Development Plan

Amendments were made to the Integrated Development Plan.

The complete Integrated Development Plan will be distributed at the Council Meeting of 25 March 2020.

3. Measurable performance Objectives and Indicators

(a) KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on Supporting Table SA 8.

(b) MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue are provided as follows:

- Revenue for each vote - SA 26
- Revenue for each source - SA 25

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4. Overview of Budget related Policies

The following budget related policies was approved by Council, and are currently being reviewed / amended, in line with National Guidelines and Legislation.

- Asset Management Policy
- Credit Control and Debt Collection Policy
- Cash Management and Investment Policy (amended)
- Tariff Policy
- Supply Chain Management Policy (amended)
- Virement Policy (amended)
- Borrowing Policy
- Funding and Reserves Policy
- Budget Policy
- Customer Care Policy
- Demand Management Policy
- Infrastructure and delivery Management Policy
- Infrastructure investment and Capital projects Policy
- Liquidity Policy
- Long term Financial Planning Policy
- Management and Admin of Immovable Assets Policy
- Payroll Management and Administration Policy
- Preferential Procurement Policy
- Travelling and Subsistence Policy
- Cost containment Policy

Policies will be available at the municipal offices, libraries and Thusong centres in the district as well as on the website of the municipality.

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5. Overview of Budget Assumptions

Expenditure

Salaries and Allowances

Wage negotiations have been finalised between the Unions and the South African Local Government Association and the municipality budgeted for an 8% increase. That is CPIX of 5% in terms of the Budget Circular 94, plus 1,5% as negotiated plus 1,5% for notch increases.

It is also assumed that the current employees will not resign and therefore notch increases for all employees are budgeted for.

General expenditure

It is assumed that costs for services and fuel will increase above the current inflation rate. It is also assumed that the capital projects for 2020/2021 will be completed during the financial year as depreciation are budgeted on these projects as per General Recognized Accounting Practice (GRAP) principles.

Depreciation on new capital expenditure is calculated at a varying rate ranging between 3 and 50 years depending on the nature of the assets. The useful life's of assets were reviewed during the current year which impacted the depreciation forecast.

Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained as per previous years and that no major breakages will take place during the financial year.

Capital costs

It is assumed that interest rates will be stable during the financial year but the provision for capital has not been decreased.

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Revenue

Grants

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It is assumed that the National and Provincial grants as per the Division of Revenue Bill (DORA Bill) which has been included in the budget will be received during the 2020/2021 financial year.

6. Overview of Budget Funding

Summary

The MTERF operating budgets for 2020/2021 – 2022/2023 will be financed as follows:

FUNDING SOURCE	FINAL BUDGET 2020/21	FINAL BUDGET 2021/22	FINAL BUDGET 2022/23
Cash Backed Reserves	R2 756 728	R2 866 996	R2 981 676
EPWP	R1 188 000	R0	R0
Equitable Share	R74 636 000	R77 695 000	R80 349 000
Cost Recover from LMs	R4 742 475	R4 932 174	R5 129 461
Own Revenue	R40 946 436	R42 500 736	R44 654 573
Sale of Land	R9 419 772	R9 796 563	R10 188 426
FMG	R1 000 000	R1 000 000	R1 000 000
Prov CDW Grant-OPEX	R56 000	R56 000	R56 000
Prov FMCB Grant-OPEX	R401 000	R0	R0
Prov WOSA Grant-OPEX	R732 000	R0	R0
RAMS	R2 670 000	R2 818 000	R2 981 000
Roads Agency funds	R101 209 821	R105 258 214	R109 468 542
SETA	R100 000	R104 000	R108 160
Grand Total	R239 858 232	R247 027 683	R256 916 838

*The capital programme for MTERF period
2020/2021-2022/23 will be financed as follows:*

FUNDING SOURCES	BUDGET 2020/21	BUDGET 2021/22	BUDGET 2022/23	TOTAL BUDGET
REVENUE	R465 000	R1 007 000	R655 000	R2 127 000
CAPITAL RESERVE	R1 000 000	R4 833 000	R0	R5 833 000
EXTERNAL LOANS	R4 900 000	R0	R0	R4 900 000
GRANTS	R2 100 000	R2 323 000	R2 435 000	R6 858 000
TOTAL	R8 465 000	R8 163 000	R3 090 000	R19 718 000

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Reserves

The accumulated surplus will be used to finance the depreciation on assets as the full provision for depreciation is not cash-backed. The financing of the depreciation will be phased in over a medium to long term period, if possible.

Sustainability of municipality

The funding of the budget will ensure that the municipality will be sustainable on the short term. The current funding model for Overberg District Municipality is however not sustainable and will surely have a negative impact on the cash flow and liquidity of the municipality. Overberg District Municipality will therefore have to make difficult/important choices to ensure sustainability on the medium and long term.

Planned savings and efficiencies

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

- Security services
- Overtime
- Attendance of meetings/congresses
- Printing costs

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Investments

Particulars of monetary investments as at 29 February 2020:

INVESTMENTS	AMOUNT
ABSA Deposito Plus	16 646 057
ABSA Deposito Plus	419 902
NEDBANK Call Account	16 126 827
TOTAL	33 192 787

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Planned proceeds of sale of assets

The municipality budgeted R 9 419 772 in 2020/2021 as revenue for municipal property that will be sold.

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Planned use of previous year's cash backed accumulated surplus

It is planned to use the previous year's cash backed surpluses to finance important/critical service delivery and income generated projects.

Particulars of existing and any new borrowing proposed to be raised

An external loan of R 28 M was secured to finance the construction of the regional landfill site at Karwyderskraal.

Particulars of budgeted allocations and grants over the MTREF period:

Operating Budget

GRANT DESCRIPTION	GOVERNMENT	2020/2021	2021/2022	2022/2023
	SPHERE			
Equitable Share *	NATIONAL	R74 636 000	R77 695 000	R80 349 000
Expanded Public Works Programme Integrated Grant	NATIONAL	R1 188 000	R0	R0
Rural roads assets management systems Grant	NATIONAL	R2 670 000	R2 818 000	R2 981 000
Financial Management Capacity Building Grant	PROVINCIAL	R401 000	R0	R0
Community Development Worker Operational Support	PROVINCIAL	R56 000	R56 000	R56 000
Fire Service Capacity Building Grant	PROVINCIAL	R732 000	R0	R0
Total Operating Grants		R79 683 000	R80 569 000	R83 386 000

Capital Budget

GRANT DESCRIPTION	GOVERNMENT	2020/2021	2021/2022	2022/2023
	SPHERE			
Safety initiative implementation (WOSA)	PROVINCIAL	R2 100 000	R2 323 000	R2 435 000
Total Capital Grants		R2 100 000	R2 323 000	R2 435 000

FUNDING ASSESSMENT FOR 2020/2021

The following table lists the factors that have been reviewed. Each of the factors is then further described below.

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No. Funding Compliance

- 1 Cash/cash equivalent position
- 2 Cash plus investments less applications
- 3 Monthly average payments covered by cash or cash equivalents
- 4 Surplus/deficit excluding depreciation offsets
- 5 Property Rates/service charge revenue % increase less macro inflation target
- 6 Cash receipts % of ratepayer and other revenue
- 7 Debt impairment expense % of billable revenue
- 8 Capital payments % of capital expenditure
- 9 Borrowing as a % of capital expenditure (less transfers/grants/contributions)
- 10 Transfers/grants revenue as a % of Government transfers/grants available
- 11 Consumer debtors' change (Current and Non-current)
- 12 Repairs & maintenance expenditure level
- 13 Asset renewal/rehabilitation expenditure level
- 14 Financial Performance Budget result
- 15 Financial Position Budget
- 16 Cash Flow Budget
- 17 Other key performance measures
- 18 Summary question

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Funding compliance factor description

Each of these 'funding factors' have been analysed and reviewed in their entirety prior to undertaking any analysis. Where the factor appears unfavourable and cannot be adequately motivated, the budget has been adjusted appropriately.

(a) Cash/cash equivalent position

The municipality foresees a positive cash position for the short term, as the working capital are cash-backed. The reserves are however not cash-backed. The cash situation seems as if it is deteriorating, as the increase in revenue (grants) is less than inflation

rate while expenditure increase with more than the inflation rate. The cash flow is currently positive and the total Cash and Cash Equivalents at 28 February 2020 is R38,998 M.

(b) Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments identified at factor 1. Below are commitments against Cash and Cash equivalents as at 28 February 2020:

CASH SITUATION AS AT 29 FEBRUARY 2020		
Available cash as per Ledger		R5 800 760.39
Plus: Cash Float		R5 400.00
Plus: Investments		R33 192 786.79
		R38 998 947.18
Minus: Unspent Grants	Include Roads	-R15 202 148.71
Minus : Commitments	Shadow cost	-R6 440 591.84
Adjusted cash balance		R17 356 206.63

(c) Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk (ability to meet monthly payments as and when they fall due) should the municipality be under stress.

The municipality does recover enough cash via grants/agency fee and income from resorts to cover its monthly average payments on the short term, but it is foreseen that, with the fact that the percentage increase in expenditure is more than the increase in revenue pose a serious risk for the municipality. Further financial risks arises if (a) the ruling by SARS indicates that VAT may not be claimed on the roads maintenance function and (b) unforeseen circumstances occur, which negatively impacts the recovery of landfill site revenue.

(d) Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand whether revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal

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resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets.

This exercise indicates that there will be a surplus if the depreciation has been offset.

(e) Property Rates/service charge revenue % increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the rate or tariff as well as any assumption about real growth (i.e. new property development, services consumption growth).

The revenue streams for Overberg District Municipality is not sufficient to achieve national inflation target.

(f) Cash receipts % of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse an underlying assumed collection rate; i.e. how much cash is expected to be collected from current billing, charges and arrear debtors.

The only billing at ODM is for rental at the resorts and for the dumping at the regional landfill site at Karwyderskraal.

(g) Debt impairment expense % of billable revenue

The purpose is to measure whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection.

No debt impairment is currently done.

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(h) Capital payments % of capital expenditure

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The purpose of this measure is to mainly understand whether the timing of payments is being taken into consideration when forecasting the cash position. The measure focuses

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on the capital budget, because expenditure levels for this component of the budget can vary significantly from month to month, as there tends to be monthly consistency for operational budgets.

The capital budget for 2020/21 have been limited to equipment needed to ensure the continuation of the administration and service delivery.

(i) Borrowing as a % of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) should be excluded. No loan funding will be utilized for the capital expenditure in the 2020/21 financial year.

(j) Transfers/grants revenue as a % of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from other government (national, provincial or district municipalities) have been included in the municipal budget, or that the transfer/grant budgets do not exceed available funds. A percentage less than 100 per cent could indicate that all Division of Revenue Bill (DORA Bill), provincial transfers or district transfers have not been budgeted and should be immediately reviewed.

The transfers/grants as per Division of Revenue Bill (DORA Bill) (100%) have been included in the revenue budget.

(k) Consumer debtors change (Current and Non-current):

The purposes of these measures are to ascertain whether budgeted reductions in outstanding debtors are realistic.

The amounts of outstanding debtors are regarded as realistic.

(l) Repairs & maintenance (R&M) expenditure level

This measure is included within the funding measures criteria because a trend which indicates that insufficient funds are being committed to asset repair could also indicate

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that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected.

The budgeted amount for Repairs and Maintenance amounts to R 105 009 812 which includes Repairs and Maintenance performed on the Roads agency function, amounting to R96 385 050.

(m) Asset renewal/rehabilitation expenditure level

This measure has a similar objective to the R&M measures but focus on the credibility of the levels of asset renewal plans.

(n) Financial Performance Budget result (surplus/deficit)

The purpose of this measure is to assess the overall budget. The municipality forecast's a positive cash position for the short term as the working capital are cash-backed. The reserves are not cash-backed. The cash situation seems to be deteriorating, as the increase in revenue (grants) is less than inflation rate while expenditure increase with more than the inflation rate.

A further financial risk arises if unforeseen circumstances occur, which negatively impacts the recovery of landfill site revenue.

(o) Financial Position Budget

The purpose of this measure is to also assess the overall budget.

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25 MAY 2020

(p) Cash Flow Budget

The purpose of this measure is to also assess the overall budget. The municipality does recover enough cash on a monthly and quarterly basis (Equitable Share) to cover its monthly average payments. A further financial risk arises if unforeseen circumstances occur, which negatively impacts the recovery of landfill site revenue.

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(q) Summary

The municipality currently do have enough funds but will not generate enough cash to meets its operational requirements on the medium to long term. The financial position of the municipality is monitored on a daily basis by the relevant finance officials and reports

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are submitted to the Finance Portfolio Committee and if needed correction steps are taken.

7. Expenditure on allocations and Grant Programmes

Particulars of budgeted allocations and grants over the MTREF period:

Operating Budget

GRANT DESCRIPTION	GOVERNMENT	2020/2021	2021/2022	2022/2023
	SPHERE			
Equitable Share *	NATIONAL	R74 636 000	R77 695 000	R80 349 000
Expanded Public Works Programme Integrated Grant	NATIONAL	R1 188 000	R0	R0
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Financial Management Capacity Building Grant	PROVINCIAL	R401 000	R0	R0
Community Development Worker Operational Support	PROVINCIAL	R56 000	R56 000	R56 000
Fire Service Capacity Building Grant	PROVINCIAL	R732 000	R0	R0
Total Operating Grants		R79 683 000	R80 569 000	R83 386 000

Capital Budget

GRANT DESCRIPTION	GOVERNMENT	2020/2021	2021/2022	2022/2023
	SPHERE			
Safety initiative implementation (WOSA)	PROVINCIAL	R2 100 000	R2 323 000	R2 436 000
Total Capital Grants		R2 100 000	R2 323 000	R2 436 000

The above allocations and grants have been included in the operating and capital budgets.

8. Allocations and Grants made by the municipality

No allocations or grants was made by the municipality

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9.Councillor member allowances and employee benefits

Allowances and employee benefits:

Councillors

- Salary
- Allowances for Cell phones
- Allowances for Transport
- Contributions

Senior Managers of the Municipality

- Salary
- Allowances for transport
- Contributions
- Performance Bonuses

Other Employees

- Salary
- Housing Subsidy
- Long service bonuses
- Allowances for Transport
- 13th Cheque
- Contributions to medical and pension fund

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
ERENBURGH 7260



25 MAY 2020

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Costs to Municipality:

Councillors

• Speaker (1)	R 809 878
• Executive Mayor (1)	R 988 649
• Deputy Executive Mayor (1)	R 809 878
• Executive Committee (4)	R 1 651 459
• Other Councillors (14)	<u>R 2 434 317</u>
	<u>R 6 694 181</u>

Senior Managers

• Municipal Manager	R 1 853 150
• Chief Financial Officer	R 1 216 234
• Senior Manager: Corporate Services	R 1 058 477
• Director: Community Services	<u>R 1 216 234</u>
	<u>R 5 344 095</u>

Number of Councillors 21

Number of personnel employed

• Senior Managers	4
• Other Managers	9
• Technical Staff	188
• Other staff members	131

10. Monthly targets for revenue, expenditure and cash flow

The monthly targets for revenue, expenditure and cash flows is provided in SA 25 - Section B Supporting Tables.

11. Budget and SDBIP implementation plans

Information/detail regarding capital projects by vote is provided in Section B – Capital Budget.

OVERBERG DISTRICT MUNICIPALITY
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12. Contracts having future budgetary implications

Loan agreement with Standard Bank to the value of R 28 million for the construction of the regional landfill site at Karwyderskraal.

13. Capital expenditure details

Information/detail regarding capital projects by vote is provided in Section B – Capital Budget.

14. Legislation compliance status

Overberg District Municipality complies in general with legislation applicable to municipalities.

15. Other supporting documents

None

OVERBERG DISTRICT MUNICIPALITY
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25 MAY 2020

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BS

16. Municipal Manager Quality Certification

Municipal Manager's quality certificate

I DAVID BERETTI, Municipal Manager of Overberg District Municipality, hereby certify that the annual budget and supporting documents have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Print Name DAVID BERETTI

Municipal Manager of the Overberg District Municipality

Signature 

Date 26 MAY 2020.

OVERBERG DISTRICT MUNICIPALITY
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25 MAY 2020

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SECTION B – BUDGET

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
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25 MAY 2020

1. Operating Budget

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DC3 Overberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

City Overview - Table A: Budgeted Financial Performance (Revenue and Expenditure)									2020/21 Medium Term Revenue & Expenditure Framework		
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				Budget Year	Budget Year	Budget Year
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	2020/21	+1 2021/22	+2 2022/23
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	254	15	-	-	-	-	-	412	445	480
Service charges - water revenue	2	-	-	-	-	-	-	-	6	6	7
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	548	60	2 102	10 723	10 723	10 723	10 723	12 000	12 480	12 979
Rental of facilities and equipment		13 257	15 737	15 201	12 024	12 039	12 039	12 039	11 919	12 870	13 899
Interest earned - external investments		2 311	2 937	2 169	2 500	2 500	2 500	2 500	1 800	1 872	1 947
Interest earned - outstanding debtors		-	-	-	100	100	100	100	163	176	190
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences and permits		171	326	123	300	300	300	300	300	312	324
Agency services		8 115	9 388	9 215	9 581	9 882	9 882	9 882	10 561	10 983	11 423
Transfers and subsidies		58 277	63 400	73 375	169 423	80 431	80 431	80 431	80 883	81 769	84 586
Other revenue	2	74 067	91 780	112 785	9 134	109 768	109 768	109 768	109 629	114 140	118 841
Gains		-	1 483	882	5 100	5 100	5 100	5 100	9 420	9 797	10 188
Total Revenue (excluding capital transfers and contributions)		157 000	185 125	215 842	218 886	230 844	230 844	230 844	237 092	244 851	254 865
Expenditure By Type											
Employee related costs	2	83 193	91 113	101 195	103 201	112 051	112 051	112 051	124 756	128 495	133 616
Remuneration of councillors		5 150	6 142	6 264	6 607	6 618	6 618	6 618	6 341	6 595	6 859
Debt impairment	3	110	15	61	-	-	-	-	400	416	433
Depreciation & asset impairment	2	3 254	4 653	4 068	3 576	3 576	3 576	3 576	3 576	3 719	3 867
Finance charges		7 778	7 999	9 081	9 165	11 016	11 016	11 016	11 038	11 479	11 939
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	32 868	43 286	48 585	52 931	49 053	49 053	49 053	42 932	44 647	46 431
Contracted services		12 793	14 517	15 512	20 994	22 931	22 931	22 931	19 479	19 822	20 647
Transfers and subsidies		120	120	360	380	484	484	484	401	-	-
Other expenditure	4, 5	16 547	20 833	24 768	25 560	31 505	31 505	31 505	30 935	31 855	33 124
Losses		160	17	2 844	-	-	-	-	-	-	-
Total Expenditure		161 971	188 693	212 740	222 412	237 233	237 233	237 233	239 858	247 028	256 917
Surplus/(Deficit)		(4 971)	(3 568)	3 102	(3 527)	(6 389)	(6 389)	(6 389)	(2 766)	(2 177)	(2 052)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 303	890	1 483	1 100	2 650	2 650	2 650	2 100	2 323	2 435
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		111	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(2 557)	(2 678)	4 585	(2 427)	(3 739)	(3 739)	(3 739)	(666)	146	383
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(2 557)	(2 678)	4 585	(2 427)	(3 739)	(3 739)	(3 739)	(666)	146	383
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(2 557)	(2 678)	4 585	(2 427)	(3 739)	(3 739)	(3 739)	(666)	146	383
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(2 557)	(2 678)	4 585	(2 427)	(3 739)	(3 739)	(3 739)	(666)	146	383

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25 MAY 2020

2. Capital Budget

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CAPITAL PROGRAMME FOR 2020/21 - 2022/23

DEPARTMENT	DESCRIPTION	BUDGET 2020/21	BUDGET 2021/22	BUDGET 2022/23	TOTAL BUDGET	DETAILS	FUNDING SOURCE
Corporate Services	Removal of Asbestos Roofs & Replacement of Roofs		R2 298 000		R2 298 000	ODM Head Offices & Council House	2
Corporate Services	Erecting of perimeter fence and access gates		R650 000		R650 000	Around ODM Head Office	2
Council General	Furniture & Equipment	R40 000			R40 000	For all Departments	1
Council General	Alternative Power Outage solution		R500 000		R500 000	For ODM Head Office	1
Health Services	Mobile Air conditioners		R75 000	R75 000	R150 000	Ten for Depots	1
Information Technology	Secondary air conditioner for Server Room	R25 000			R25 000	Crucial for Server functioning	1
Information Technology	Replacement of old and broken computer equipment	R200 000	R200 000	R100 000	R500 000	For all Departments	1
Information Technology	Replacement of Council chambers microphone system			R400 000	R400 000	Current system malfunctioning	1
Information Technology	Installation of Microwave Internet Connection		R32 000		R32 000	For Office 365-Add monthly OPEX	1
Holiday Resorts	Renewal of Bungalows		R515 000		R515 000	Uilenkraalsmond	2
Holiday Resorts	Renewal of Ablution Blocks		R370 000		R370 000	De Dam & Uilenkraalsmond	2
Holiday Resorts	Plant & Equipment			R50 000	R50 000	De Dam & Uilenkraalsmond	1
Holiday Resorts	Sewage Truck Wastewater Disposal System		R200 000		R200 000	De Dam	1
Holiday Resorts	Erect Bund Walls at Ablution Blocks			R30 000	R30 000	De Dam	1
Holiday Resorts	Refuse removal - 2 Auto Skips and Trailer	R200 000			R200 000	Will save on operational cost	1
Emergency Services	Fire Station - Caledon	R1 000 000	R1 000 000		R2 000 000	Finance from Sale of Land	2
Emergency Services	Safety initiative Implementation - Infrastructure	R2 100 000	R2 323 000	R2 435 000	R6 858 000	Provincial Grant	4
Waste Services	Karweiderskraal Dumping Site	R4 900 000			R4 900 000	Additional Cell	3
	TOTAL	R8 465 000	R8 163 000	R3 090 000	R19 718 000		
TYPE	FUNDING SOURCES	BUDGET 2020/21	BUDGET 2021/22	BUDGET 2022/23	TOTAL BUDGET	DETAILS	
1	REVENUE	R465 000	R1 007 000	R655 000	R2 127 000	Outer years dependent on availability	
2	CAPITAL RESERVE	R1 000 000	R4 833 000	R0	R5 833 000	Dependent on Land Sales	
3	EXTERNAL LOANS	R4 900 000	R0	R0	R4 900 000	Balance of Standard Bank Loan	
4	GRANTS	R2 100 000	R2 323 000	R2 435 000	R6 858 000	Provincial Gazette	
	TOTAL	R8 465 000	R8 163 000	R3 090 000	R19 718 000		

[Signature]

OVERBERG DISTRICT MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF) 2020/2021 – 2022/2023

Tariffs 2020/2021

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
BREDASDORP 7280



25 MAY 2020

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25 MAY 2020

1. FIRE FIGHTING

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TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2019/2020 (VAT INCLUSIVE) R	% INCREASE	TARIFF 2020/2021 (VAT INCLUSIVE) R
SPECIAL INCIDENTS – CALL OUT COST	Per unit	Motor pumps	R 1 124.00	6%	R 1 191.00
	Per unit	Service & response vehicles	R 567.00	6%	R 601.00
STAND-BY AND OPERATIONAL COST	Per unit	Motor pumps	R 1 124.00	6%	R 1 191.00
	Per unit	Service & response vehicles	R 959.00	6%	R 1 017.00
PERSONNEL	Per hour	Senior	R 318.00	6%	R 337.00
	Per hour	Junior	R 212.00	6%	R 225.00
WATER	Per kilolitre	Water	R 17.00	6%	R 18.00
CHEMICALS	-	Chemicals	Cost price + 10% + 15%	-	Cost price + 10% + 15%
PROVIDING DRINKING WATER	Per kilometre	Water	R 38.00	6%	R 40.00
STANDBY	Per unit per hour	Standby	R 387.00	6%	R 410.00
ASSISTANCE TO OUTSIDE SERVICES		Assistance to outside services	Cost price + 10% + 15%	-	Cost price + 10% + 15%
RECOVERY VEHICLE PRIVATE PERSONS AND ORGANISATIONS	Per call out	Call out	R 1 161.00	6%	R 1 231.00
	Per hour	Recovery	R 1 908.00	6%	R 2 022.00
		Tow in (within 25 km radius)	R 1 198.00	6%	R 1 270.00
	Per kilometre	Tow in (outside 25 km radius)	R 38.00	6%	R 40.00
RECOVERY VEHICLE MUNICIPALITIES WITHIN COUNCIL AREA	Per call out	Call out		6%	R -
	Per hour	Recovery	R 1 198.00	6%	R 1 270.00
RECOVERY VEHICLE MUNICIPALITIES OUTSIDE COUNCIL AREA	Per call out	Call out	R 1 161.00	6%	R 1 231.00
	Per hour	Recovery	R 1 908.00	6%	R 2 022.00
		Tow in (within 25 km radius)	R 1 198.00	6%	R 1 270.00
NON-SUBSIDISED RESCUE ORGANISATIONS	-	Call out	Free	-	Free
	-	Tow in (including subsistence & travel of personnel – where needed)	Actual cost + 15%	-	Actual cost + 15%
		Recovery (including rescue)	Actual cost + 15%	-	Actual cost + 15%
PUMPS AND EQUIPMENT	Per hour or part	Pumping swimming pools (office hours)	R 376.00	6%	R 399.00

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TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2019/2020 (VAT INCLUSIVE) R	% INCREASE	TARIFF 2020/2021 (VAT INCLUSIVE) R
	Per hour or part	Specialised pumps	R 212.00	6%	R 225.00
	Per hour or part	Hydraulic equipment	R 631.00	6%	R 669.00
	Per hour or part	Lighting	R 201.00	6%	R 213.00
	Per cylinder	Filling cylinders	R 180.00	6%	R 191.00
STAND-BY FILMING	Per hour or part	Per vehicle with crew of two	R 912.00	6%	R 967.00
	Per hour or part	Additional crew	R 376.00	6%	R 399.00
TRAINING	Per person	First Aid level 1	R 769.00	6%	R 815.00
	Per person	First Aid level 3	R 1 272.00	6%	R 1 348.00
	Per person	Fire extinguisher basic	R 933.00	6%	R 989.00
	Per person	Basic Fire Fighting – 1 day	R 1 526.00	6%	R 1 618.00
	Per person	School children (First Aid 1)	R 387.00	6%	R 410.00
	Per kilometre	Transport cost	R 7.10	6%	R 8.00
STAND-BY	Per vehicle/boat	Special events	R 419.00	6%	R 444.00
	Per hour	Medical stand-by (limited to venue or terrain)	R 366.00	6%	R 388.00
INSURANCE INSPECTIONS	-	Inspection on request of insurance	R 721.00	6%	R 764.00
	-	Follow-up inspection	R 270.00	6%	R 286.00
DEMONSTRATIONS	-	Conditions linked to awareness	Actual cost + 15%	-	Actual cost + 15%
SPECIAL INVESTIGATIONS	Per person per hour	Civil claims, insurance, civil court cases & other	Actual cost + 15%	-	Actual cost + 15%
DIVING TEAM	Per day	Diving team	R 1 352.00	6%	R 1 433.00
LECTURE ROOM	Per day	-	R 530.00	6%	R 562.00
EXTERNAL TRAINING FACILITY	Per student per day	-	R 270.00	6%	R 286.00
OCCUPATIONAL CERTIFICATE	Per unit	-	R 201.00	6%	R 213.00
FIRST AID REFRESHER TRAINING	-	-	R 249.00	6%	R 264.00
FLAMMABLE LIQUID PERMITS	-	Bulk > 1000L – Industry & commercial	R 1 426.00	6%	R 1 512.00
	-	Small content <1000L – Farms & private	R 387.00	6%	R 410.00
	-	LPG	R190 + inspection tariff	6%	R200 + inspection tariff
VEHICLE DANGER CONTENT HOLDING PERMIT	Per vehicle	-	R 535.00	6%	R 567.00
FIRE PERMIT	Per site	-	R 567.00	6%	R 601.00
INSPECTION – BY-LAWS & REGULATIONS (EXCLUDING CERTIFICATE)	-	-	R 530.00	6%	R 562.00

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TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2019/2020 (VAT INCLUSIVE) R	% INCREASE	TARIFF 2020/2021 (VAT INCLUSIVE) R
FIRE INSPECTION ON REQUEST (COMMERCIAL USE)	-	-	R 530.00	6%	R 562.00
VELD FIRE FIGHTING AS PER ACT (FIRE SUPPRESSION) – MEMBERS OF REGISTERED PROTECTION ASSOCIATION	-	-	No charge	-	No charge
VELD FIRE FIGHTING AS PER ACT (FIRE SUPPRESSION) – NON-MEMBERS OF REGISTERED PROTECTION ASSOCIATION	-	-	R600 per hour per unit	6%	R636 per hour per unit
AIR SUPPORT	-	-	Cost + 10% + 15%	-	Cost + 10% + 15%
FLAAM TRAINER	Per day	With two operators	NEW TARIFF		R10000 + Travel & Accommodation Cost

OVERBERG DISTRICT MUNICIPALITY
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25 MAY 2020

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2. ADDITIONAL TARIFFS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2019/2020 (VAT INCLUSIVE) R	% INCREASE	TARIFF 2020/2021 (VAT INCLUSIVE) R
ADDITIONAL TARIFFS	-	Any rental of equipment and vehicles-	Cost + 10% + 15%	-	Cost + 10% + 15%
	Per page	Photostat/A4 page	1.3	6%	1.4
	Per page	Photostat/A4 page colour	5.3	6%	5.6
	Per page	Computer printouts	15	6%	16
	Per page	Faxing	31	6%	33
	Per cheque	Dishonoured cheques	143	6%	152
	Per occurrence	Faulty payments	143	6%	152
	Per item	Printing of maps A0 size black	102	6%	108
	Per item	Printing of maps A0 size colour	123	6%	130
	Per item	Printing of aerial photos A0 size	329	6%	349
	Per item	Printing of maps A1 size black	91	6%	96
	Per item	Printing of maps A1 size colour	102	6%	108
	Per item	Printing of aerial photos A1 size	201	6%	213
	Per item	Printing of maps A2 size black	80	6%	85
	Per item	Printing of maps A2 size colour	90	6%	95
	Per item	Printing of aerial photos A2 size	164	6%	174
	Per item	Printing of maps A3 size black	59	6%	63
	Per item	Printing of maps A3 size colour	70	6%	74
	Per item	Printing of aerial photos A3 size	133	6%	141
	Per item	Printing of maps A4 size black	27	6%	29
	Per item	Printing of maps A4 size colour	32	6%	34
	Per item	Printing of aerial photos A4 size	37	6%	39
	Appeal	-	1272	6%	1348
NON-REFUNDABLE TENDER DOCUMENT	-	Tender 9 years & 11 months +	1272	6%	1348
	-	Tender 5 – 8 years 11 months	636	6%	674
	-	Tender 3 years 11 months - 4 years 11 months	260	6%	276
	-	3 years	260	6%	276

OVERBERG DISTRICT MUNICIPALITY
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25 MAY 2020

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TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2019/2020 (VAT INCLUSIVE) R	% INCREASE	TARIFF 2020/2021 (VAT INCLUSIVE) R
	-	Less than 3 years	127	6%	135
	-	Banking Tender	636	6%	674
ELECTRONIC NOTICE BOARD	Per day	Private Sector/Business per 24 hours rolling per slide	13	6%	14
	Per day	Municipalities (local) per 24 hours rolling per slide	6.4	6%	7
PROPERTIES	Per month	Head Office Shaded Parking (Officials only)	30	6%	32
ENVIRONMENTAL MANAGEMENT	Per hour	Environmental control officer (ECO) inspections	742	6%	787
ENVIRONMENTAL MANAGEMENT	Per Weigh Load	Use of Weighbridge (ad hoc private users)			
	Per Weigh Load	Commercial vehicles (Cars and Pick-ups's Campers, Caravans and Trailers)		NEW TARIFF	R175
	Per Weigh Load	Large vehicles (All Trucks and Busses)		NEW TARIFF	R450

OVERBERG DISTRICT MUNICIPALITY
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25 MAY 2020

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3. MUNICIPAL HEALTH

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF	%	TARIFF
			2019/20209	INCREASE	2020/2021
			(VAT INCLUSIVE) R		(VAT INCLUSIVE) R
WATER QUALITY MONITORING	-	All samples taken on request (except for governmental institutions) R 145 per sample run plus laboratory cost as per contract between ODM and laboratory.	191	6%	202
	-	With the application of a certificate of acceptability (COA) for a premise in an area that do not fall in a WSA: R145.00 per sample run (bacteriological and chemical) plus laboratory cost as per contract between ODM and laboratory.	191	6%	202
	-	In the case of follow up samples in above tariff, if water quality does not comply with the SANS 241 code: R 145.00 per sample run plus laboratory cost as per contract between ODM and laboratory.	191	6%	202
	-	All routine follow up sample runs analysing water quality (bacteriological & chemical) at premises with a COA	0	0	0
MONITORING OF MILK AND MILK PRODUCTS ON REQUEST OF SUPPLIERS	-	All bacteriological & chemical analyses: R145,00 per sample run plus laboratory cost as per contract between ODM and laboratory	191	6%	202
	-	Follow up samples in the case where a sample do not comply to stipulations of the Foodstuffs, Cosmetics and Disinfectants Act: R 145.00 per sample run pus laboratory cost as per contract between ODM and laboratory.	191	6%	202
CERTIFICATE FOR EXPORT OF FOOD PRODUCTS	-	-	869	6%	921
ISSUING OF CERTIFICATE OF ACCEPTABILITY FOR PREMISES IN TERMS OF THE NATIONAL HEALTH ACT, ACT 61 OF 2003 AND FOODSTUFFS,	-	Issuing of Certificates of acceptability. Once off payment	191	6%	202
	-	Inspection performed to uplift a prohibition on the use of a premises or facility	541	6%	573
	-	Replacement of any applicable COA	191	6%	202
ALL OTHER MUNICIPAL HEALTH INSPECTION REPORTS/CERTIFICATES	-	Application for issuing of any Health related report	191	6%	202
ISSUING OF HEALTH CERTIFICATE OR REPORT TO REMOVE OR DESTROY FOOD OR FOOD PRODUCTS UNFIT FOR HUMAN CONSUMPTION	-	-	339	6%	359
AIR QUALITY CONTROL – COST OF LIVENSING (FUEL BURNING APPLIANCES – COST OF LICENSING OF THESE APPLICATIONS WILL TAKE PLACE ON A SLIDING SCALE)	-	Atmospheric emission tariffs – application fee for license fee (Licence fee determined by Air Quality Act, Act 39 of 2004)	1622	6%	1719
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 1	5957	6%	6314

OVERBERG DISTRICT MUNICIPALITY
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25 MAY 2020

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TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2019/2020 (VAT INCLUSIVE) R	% INCREASE	TARIFF 2020/2021 (VAT INCLUSIVE) R
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 2	24168	6%	25618
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 3	75260	6%	79776
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 4	150668	6%	159708
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 5	305651	6%	323990
ISSUING OF HEALTH REPORT OR CERTIFICATE (EXCEPT IF REQUESTED BY A GOVERNMENT AUTHORITY)	-	-	191	6%	202
HEALTH MONITORING OF OPENING OF GRAVES AND/OR REBURIAL	-	-	541	6%	573
ATMOSPHERIC	-	Application for new atmospheric emission licence	11 980 per listed activity	6%	12 700 per listed activity
	-	Application for atmospheric emission licence review	11 980 per listed activity	6%	12 700 per listed activity
	-	Application for atmospheric emission licence renewal	5 990 per listed activity	6%	6 350 per listed activity
	-	Application for atmospheric emission licence transfer	2 401	6%	2 545
Local Municipalities	-	Health Service	5,3 per population	6%	5,6 per population

OVERBERG DISTRICT MUNICIPALITY
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4. ROADS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2019/2020 (VAT INCLUSIVE) R	% INCREASE	TARIFF 2020/2021 (VAT INCLUSIVE) R
ROADS TARIFF	2 X posts	Erection of Tourism/Facility signs	470	6%	498
	-	Any additional structure posts	340	6%	360

5. BUILDING PLANS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2019/2020 (VAT INCLUSIVE) R	% INCREASE	TARIFF 2020/2021 (VAT INCLUSIVE) R
SCRUTINY OF BUILDING PLANS	Per plan	Inspection of any building plan – Cape Agulhas, Theewaterskloof and Swellendam area	6.5% of Building plan cost	None	6.5% of Building plan cost
	Per plan	Inspection of any building plan – Overstrand area	3.9% of Building plan cost	None	3.9% of Building plan cost

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UILENKRAALSMOND RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2019/2020 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2020/2021 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2020/2021 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2020/2021 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	710	570	500	7.30%	760	610	540
	Bungalows (sea view) per night	950	780	680	7.47%	1 020	840	730
	Wooden House per night	1 000	880	740	8.03%	1 080	950	800
	Breakage deposit (no VAT payable)	400	400	400	25.00%	500	500	500
	Cancellation fee (Only payable if re-let)	138	138	138	8.70%	150	150	150
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card - deposit per card	75	75	75	6.67%	80	80	80
	Caravan/Tent site per night (maximum 6 persons)	420	290	190	6.67%	450	310	200
	Caravan/Tent site per person per night (out of season only)	0	85	85	5.88%	0	90	90
	Cancellation fee (Only payable if re-let)	138	138	138	8.70%	150	150	150
CARAVANTENT SITES	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card - deposit per card	75	75	75	6.67%	80	80	80
	Day visitors per site per person per day camping site (08:00 - 17:00)	30	30	30	33.33%	40	40	40
	Vehicle per day (08:00 - 17:00) (Excluding in-season)	0	45	45	11.11%	0	50	50
	Mini-bus per day (08:00 - 17:00) (Excluding in-season)	0	60	60	8.00%	0	65	65
	Bus per day (08:00 - 17:00) (Excluding in-season)	0	140	140	7.14%	0	150	150
	Children 5 years and younger	Free	Free	Free	-	Free	Free	Free
	Rental open area per 50 m ²	50	60	60	8.00%	65	65	65
	Parking per vehicle/boat per day	20	20	20	0.00%	20	20	20
	Extra persons per site per person per day - caravan/tent sites and bungalows	70	70	70	14.29%	80	80	80
ADDITIONAL PERSONS/VEHICLES	Extra vehicle per day caravan/tent sites, bungalows & semi-permanent sites	40	40	40	12.50%	45	45	45
	Hall hire per occasion per day	820	820	820	9.76%	900	900	900
	Breakage deposit	400	400	400	25.00%	500	500	500
	Cancellation fee (Only payable if re-let)	138	138	138	8.70%	150	150	150
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Rental of bedding per unit per occasion	74	74	74	8.00%	80	80	80
	Rental per month (including basic services)	4 765	4 765	4 765	8.00%	5 146	5 146	5 146
	Water per kilo litre	7.21	7.21	7.21	8.00%	7.787	7.787	7.787
	Water deposit - service connection	890	890	890	8.00%	961	961	961
	Services deposit	1 420	1 420	1 420	8.00%	1 534	1 534	1 534
BEDDING COUNCIL HOUSES	Water services connection fee (per connection)	191	191	191	8.00%	206	206	206
	Water re-connection for defaulters	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%	-	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%
	Plots 10 - 150m ² (per year)	14 983	14 983	14 983	8.00%	16 182	16 182	16 182
	Plots 151 m ² - 200m ² (per year)	16 679	16 679	16 679	8.00%	18 013	18 013	18 013
	Plots 201m ² - 300m ² (per year)	18 497	18 497	18 497	8.00%	19 977	19 977	19 977
	Plots 301m ² - 350m ² (per year)	20 087	20 087	20 087	8.00%	21 694	21 694	21 694
	Plots 350m ² + (per year)	22 016	22 016	22 016	8.00%	23 777	23 777	23 777
	Blocked sewerage and water supply repair work	408	408	408	12.75%	460	460	460
	Water services connection fee (per connection)	191	191	191	8.00%	206	206	206
	Water re-connection for defaulters	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%	-	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%
COMMERCIAL USERS	Plots 10 - 150m ² (per year)	14 983	14 983	14 983	8.00%	16 182	16 182	16 182
	Plots 151 m ² - 200m ² (per year)	16 679	16 679	16 679	8.00%	18 013	18 013	18 013
	Plots 201m ² - 300m ² (per year)	18 497	18 497	18 497	8.00%	19 977	19 977	19 977
	Plots 301m ² - 350m ² (per year)	20 087	20 087	20 087	8.00%	21 694	21 694	21 694
	Plots 350m ² + (per year)	22 016	22 016	22 016	8.00%	23 777	23 777	23 777
	Blocked sewerage and water supply repair work	408	408	408	12.75%	460	460	460
	Water services connection fee (per connection)	191	191	191	8.00%	206	206	206
	Water re-connection for defaulters	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%	-	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%
	Plots 10 - 150m ² (per year)	14 983	14 983	14 983	8.00%	16 182	16 182	16 182
	Plots 151 m ² - 200m ² (per year)	16 679	16 679	16 679	8.00%	18 013	18 013	18 013
	Plots 201m ² - 300m ² (per year)	18 497	18 497	18 497	8.00%	19 977	19 977	19 977
SEMI-PERMANENT (INCLUDING BASIC SERVICES)	Plots 301m ² - 350m ² (per year)	20 087	20 087	20 087	8.00%	21 694	21 694	21 694
	Plots 350m ² + (per year)	22 016	22 016	22 016	8.00%	23 777	23 777	23 777
	Blocked sewerage and water supply repair work	408	408	408	12.75%	460	460	460
	Water services connection fee (per connection)	191	191	191	8.00%	206	206	206
	Water re-connection for defaulters	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%	-	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%
	Plots 10 - 150m ² (per year)	14 983	14 983	14 983	8.00%	16 182	16 182	16 182
	Plots 151 m ² - 200m ² (per year)	16 679	16 679	16 679	8.00%	18 013	18 013	18 013
	Plots 201m ² - 300m ² (per year)	18 497	18 497	18 497	8.00%	19 977	19 977	19 977
	Plots 301m ² - 350m ² (per year)	20 087	20 087	20 087	8.00%	21 694	21 694	21 694
	Plots 350m ² + (per year)	22 016	22 016	22 016	8.00%	23 777	23 777	23 777

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SEMI-PERMANENT BASIC SERVICES	Sewerage connection with network (once-off)	5 782	5 782	5 782	8.00%	6 245	6 245	6 245
ELECTRICITY	Electricity tariff per unit	2.7	2.7	2.7	8.00%	2.916	2.916	2.916
	Electricity Availability Tariff per month	276	276	276	8.00%	298	298	298

UILENKRAALSMOND RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2019/2020 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2019/2020 (VAT INCLUSIVE) R
SEMI-PERMANENT DEFAULT SERVICES	Cutting of grass semi-permanent plot	420	420	420	-14.29%	460	460	460
	Removal of rubbish semi-permanent plot	420	420	420	9.52%	460	460	460
	Builders per person per day	0	30	30	16.67%	0	35	35
	Builders vehicles per day	0	40	40	0.00%	0	40	40
	Registration service providers operating in the Resort	0	1 000	1 000	8.00%	0	1 080	1 080
SEMI-PERMANENT RENEWAL AND TRANSFERRALS OF CONTRACTS	Administrative costs transfer of rental agreement	600	600	600	16.67%	700	700	700
	Administrative costs renewal of rental agreement	300	300	300	6.67%	320	320	320
	Groups of 20 – 50 persons	-	15% discount	15% discount	-	-	15% discount	15% discount
	Groups of 51 – 100 persons	-	20% discount	20% discount	-	-	20% discount	20% discount
	Groups of 101 – 200 persons	-	25% discount	25% discount	-	-	25% discount	25% discount
	Groups of more than 200 persons	-	30% discount	30% discount	-	-	30% discount	30% discount
	Caravan Groups 20-50 (maximum 6 per caravan)	-	30% discount	30% discount	-	-	30% discount	30% discount
	Caravan Groups 51-100 (maximum 6 per caravan)	-	40% discount	40% discount	-	-	40% discount	40% discount
	Caravan Sites 7-14 days (6 person & 2 vehicles per caravan)	-	30% discount	30% discount	-	-	30% discount	30% discount
	Caravan Sites 15-21 days (6 person & 2 vehicles per caravan)	-	35% discount	35% discount	-	-	35% discount	35% discount
	Caravan Sites monthly tariff (maximum 2 persons & 1 vehicle)	0	2 140	2 140	8.41%	0	2 320	2 320
	Pensioners	-	30% discount	15% discount	-	-	30% discount	15% discount
	Contractors (longer than 1 month)	-	15% discount	15% discount	-	-	15% discount	15% discount
	Staff	-	40% discount	40% discount	-	-	40% discount	40% discount
	In Season	-	-	-	-	-	-	-
SEASON- AND OTHER TIMES	Out of Season	-	Excluding 10 December – 10 January of next year & Easter Weekend	Excluding 10 December – 10 January of next year & Easter Weekend	-	-	Excluding 10 December – 10 January of next year & Easter Weekend	Excluding 10 December – 10 January of next year & Easter Weekend
	Week	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	-	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00
	Weekend	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	-	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00

DIE DAM RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2019/2020 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2019/2020 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	795	670	515	7.58%	860	720	550	500
	Breakage deposit (no VAT payable)	400	400	400	25.00%	500	500	500	500
	Cancellation fee (Only payable if re-let)	138	138	138	8.79%	150	150	150	150
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount
CARAVAN/TENT SITES	Access card – deposit per card	75	75	75	6.87%	80	80	80	80
	Caravan/Tent site per night (maximum 6 persons) with electricity	380	310	260	7.41%	410	330	280	280
	Caravan/Tent site per night (maximum 6 persons) without electricity	320	260	250	8.43%	350	280	270	270
	Caravan/Tent site per person per night (out of season only)	0	85	85	5.88%	0	90	90	90
	Cancellation fee (Only payable if re-let)	138	138	138	8.70%	150	150	150	150
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount
ADDITIONAL PERSONS/VEHICLES	Access card – deposit per card	40	40	40	112.50%	85	85	85	85
	Extra persons per site per person per day – caravan/tent sites and bungalows	30	30	30	166.67%	80	80	80	80
	Extra vehicle per vehicle day caravan/tent sites, bungalows & semi-permanent sites	40	40	40	12.50%	45	45	45	45
	Day visitors per site per person per day camping site (08:00 – 17:00)	0	30	30	33.33%	0	40	40	40
DAY VISITORS	Vehicle per day (08:00 – 17:00) (Excluding in-season)	0	40	40	25.00%	0	50	50	50
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	0	50	50	8.00%	0	54	54	54
	Bus per day (08:00 – 17:00) (Excluding in-season)	0	140	140	7.14%	0	150	150	150
	Children 5 years and younger	Free	Free	Free	Free	Free	Free	Free	Free
SEMI-PERMANENT (INCLUDING BASIC SERVICES)	Plot tariff per year	14 978	14 978	14 978	8.00%	16 176	16 176	16 176	16 176
	Plettenberg plot tariff per year	18 041	18 041	18 041	8.00%	19 484	19 484	19 484	19 484
ELECTRICITY	Electricity tariff per unit	2.7	2.7	2.7	8.00%	3	3	3	3
	Electricity Availability Tariff per month (semi-permanent plots)	276	276	276	8.00%	298	298	298	298
SEMI-PERMANENT DEFAULT SERVICES	Cutting of grass semi-permanent plot	408	408	408	12.75%	460	460	460	460
	Removal of rubbish semi-permanent plot	408	408	408	12.75%	460	460	460	460
	Builders per person per day	0	30	30	16.67%	0	35	35	35
	Builders per vehicle per day	0	40	40	0.00%	0	40	40	40
SEMI-PERMANENT RENEWAL AND TRANSFERRALS OF CONTRACTS	Registration service providers operating in the Resort	0	1 000	1 000	18.67%	0	1 080	1 080	1 080
	Administrative costs transfer of rental agreement	600	600	600	6.67%	700	700	700	700
	Administrative costs renewal of rental agreement	300	300	300	6.67%	320	320	320	320

25 MAY 2020

DIE DAM RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2019/2020 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2019/2020 (VAT INCLUSIVE) R
REDUCED TARIFFS (EXCLUDING 10 DECEMBER – 10 JANUARY OF NEXT YEAR AND EASTER WEEKEND	Groups of 20 – 50 persons	-	- 15% discount	- 15% discount	-	-	- 15% discount	- 15% discount
	Groups of 51 – 100 persons	-	- 20% discount	- 20% discount	-	-	- 20% discount	- 20% discount
	Groups of 101 – 200 persons	-	- 25% discount	- 25% discount	-	-	- 25% discount	- 25% discount
	Groups of more than 200 persons	-	- 30% discount	- 30% discount	-	-	- 30% discount	- 30% discount
	Caravan Groups 20-50 (maximum 6 per caravan)	-	- 30% discount	- 30% discount	-	-	- 30% discount	- 30% discount
	Caravan Groups 51-100 (maximum 6 per caravan)	-	- 40% discount	- 40% discount	-	-	- 40% discount	- 40% discount
	Caravan Sites 7-14 days (6 person & 2 vehicles per caravan)	-	- 30% discount	- 30% discount	-	-	- 30% discount	- 30% discount
	Caravan Sites 15-21 days (6 person & 2 vehicles per caravan)	-	- 35% discount	- 35% discount	-	-	- 35% discount	- 35% discount
	Caravan Sites monthly tariff (maximum 2 persons & 1 vehicle)	0	2 140	2 140	8.00%	0	2 311	2 311
	Pensioners	-	30% discount	30% discount	-	-	30% discount	30% discount
SEASON- AND OTHER TIMES	Contractors (longer than 1 month)	-	15% discount	15% discount	-	-	15% discount	15% discount
	Staff	-	40% discount	40% discount	-	-	40% discount	40% discount
	In Season	10 December – 10 January of next year & Easter Weekend	-	-	-	10 December – 10 January of next year & Easter Weekend	-	-
	Out of Season	-	Excluding 10 December – 10 January of next year & Easter Weekend	-	-	-	Excluding 10 December – 10 January of next year & Easter Weekend	-
	Week	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	-	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00
	Weekend	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	-	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00
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UILENKRAALS MOND RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2019/2020 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2020/2021 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2020/2021 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2020/2021 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	710	570	500	7.30%	760	610	540
	Bungalows (sea view) per night	950	780	680	7.47%	1 020	840	730
	Wooden House per night	1 000	880	740	8.03%	1 080	960	800
	Breakage deposit (no VAT payable)	400	400	400	25.00%	500	500	500
	Cancellation fee (Only payable if re-let)	138	138	138	8.70%	150	150	150
CARRAVAN/TENT SITES	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card - deposit per card	75	75	75	6.67%	80	80	80
	Caravan/Tent site per night (maximum 6 persons)	420	290	190	6.67%	450	310	200
	Caravan/Tent site per person per night (out of season only)	0	85	85	5.38%	0	90	90
	Cancellation fee (Only payable if re-let)	138	138	138	8.70%	150	150	150
DAY VISITORS	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card - deposit per card	75	75	75	6.67%	80	80	80
	Day visitors per site per person per day camping site (08:00 - 17:00)	30	30	30	33.33%	40	40	40
	Vehicle per day (08:00 - 17:00) (Excluding in-season)	0	45	45	11.11%	0	50	50
	Mini-bus per day (08:00 - 17:00) (Excluding in-season)	0	60	60	8.00%	0	65	65
RENTAL OPEN AREA PARKING AREA	Bus per day (08:00 - 17:00) (Excluding in-season)	0	140	140	7.14%	0	150	150
	Children 5 years and younger	Free	Free	Free	-	Free	Free	Free
	Rental open area per 50 m²	60	60	60	8.00%	65	65	65
	Parking per vehicle/boat per day	20	20	20	0.00%	20	20	20
	Extra persons per site per person per day - caravan/tent sites and bungalows	70	70	70	14.29%	80	80	80
ADDITIONAL PERSONS/VEHICLES	Extra vehicle per day caravan/tent sites, bungalows & semi-permanent sites	40	40	40	12.50%	45	45	45
	Hall hire per occasion per day	820	820	820	9.76%	900	900	900
	Breakage deposit	400	400	400	25.00%	500	500	500
	Cancellation fee (Only payable if re-let)	138	138	138	8.70%	150	150	150
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
BEDDING COUNCIL HOUSES	Rental of bedding per unit per occasion	74	74	74	8.00%	80	80	80
	Rental per month (including basic services)	4 765	4 765	4 765	8.00%	5 146	5 146	5 146
	Water per kilo litre	7.21	7.21	7.21	8.00%	7.787	7.787	7.787
	Water deposit - service connection	890	890	890	8.00%	961	961	961
	Service deposit	1 420	1 420	1 420	8.00%	1 534	1 534	1 534
COMMERCIAL USERS	Water services connection fee (per connection)	191	191	191	8.00%	206	206	206
	Water re-connection for defaulters	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%	-	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%
	Plots 150m2 (per year)	14 983	14 983	14 983	8.00%	16 182	16 182	16 182
	Plots 151 m2 - 200m2 (per year)	16 679	16 679	16 679	8.00%	18 013	18 013	18 013
	Plots 201m2 - 300m2 (per year)	18 497	18 497	18 497	8.00%	19 977	19 977	19 977
SEMI-PERMANENT (INCLUDING BASIC SERVICES)	Plots 301m2 - 350m2 (per year)	20 087	20 087	20 087	8.00%	21 694	21 694	21 694
	Plots 350m2 + (per year)	22 016	22 016	22 016	8.00%	23 777	23 777	23 777
	Blocked sewerage and water supply repair work	408	408	408	12.75%	460	460	460

SEMI-PERMANENT BASIC SERVICES	Sewerage connection with network (once-off)	5 782	5 782	5 782	8.00%	6 245	6 245	6 245
ELECTRICITY	Electricity tariff per unit	2.7	2.7	2.7	8.00%	2.916	2.916	2.916
	Electricity Availability Tariff per month	276	276	276	8.00%	298	298	298

UILENKRAALSMOND RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2019/2020 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2019/2020 (VAT INCLUSIVE) R
SEMI-PERMANENT DEFAULT SERVICES	Cutting of grass semi-permanent plot	420	420	420	-14.29%	460	460	460
	Removal of rubbish semi-permanent plot	420	420	420	9.52%	460	460	460
	Builders per person per day	0	30	30	16.67%	0	35	35
	Builders vehicles per day	0	40	40	0.00%	0	40	40
	Registration service providers operating in the Resort	0	1 000	1 000	8.00%	0	1 080	1 080
SEMI-PERMANENT RENEWAL AND TRANSFERRALS OF CONTRACTS	Administrative costs transfer of rental agreement	600	600	600	16.67%	700	700	700
	Administrative costs renewal of rental agreement	300	300	300	6.67%	320	320	320
	Groups of 20 - 50 persons	-	15% discount	15% discount	-	-	15% discount	15% discount
	Groups of 51 - 100 persons	-	20% discount	20% discount	-	-	20% discount	20% discount
	Groups of 101 - 200 persons	-	25% discount	25% discount	-	-	25% discount	25% discount
	Groups of more than 200 persons	-	30% discount	30% discount	-	-	30% discount	30% discount
	Caravan Groups 20-50 (maximum 6 per caravan)	-	30% discount	30% discount	-	-	30% discount	30% discount
	Caravan Groups 51-100 (maximum 6 per caravan)	-	40% discount	40% discount	-	-	40% discount	40% discount
	Caravan Sites 7-14 days (6 person & 2 vehicles per caravan)	-	30% discount	30% discount	-	-	30% discount	30% discount
	Caravan Sites 15-21 days (6 person & 2 vehicles per caravan)	-	35% discount	35% discount	-	-	35% discount	35% discount
	Caravan Sites monthly tariff (maximum 2 persons & 1 vehicle)	0	2 140	2 140	8.41%	0	2 320	2 320
	Pensioners	-	30% discount	15% discount	-	-	30% discount	15% discount
	Contractors (longer than 1 month)	-	15% discount	15% discount	-	-	15% discount	15% discount
	Staff	-	40% discount	40% discount	-	-	40% discount	40% discount
	In Season	-	-	-	-	-	-	-
SEASON AND OTHER TIMES	Out of Season	-	Excluding 10 December - 10 January of next year & Easter Weekend	Excluding 10 December - 10 January of next year & Easter Weekend	-	-	Excluding 10 December - 10 January of next year & Easter Weekend	Excluding 10 December - 10 January of next year & Easter Weekend
	Week	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	-	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00
	Weekend	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	-	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00

25 MAY 2020

DIE DAM RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2019/2020 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2019/2020 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	795	670	515	7.58%	860	720	550	500
	Breakage deposit (no VAT payable)	400	400	400	25.00%	500	500	500	500
	Cancellation fee (Only payable if re-let)	138	138	138	8.70%	150	150	150	150
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount
CARAVAN/TENT SITES	Access card – deposit per card	75	75	75	6.67%	80	80	80	80
	Caravan/Tent site per night (maximum 6 persons) with electricity	360	310	260	7.41%	410	330	280	280
	Caravan/Tent site per night (maximum 6 persons) without electricity	320	260	250	8.43%	350	280	270	270
	Caravan/Tent site per person per night (out of season only)	0	35	85	5.88%	0	90	90	90
ADDITIONAL PERSONS/VEHICLES	Cancellation fee (Only payable if re-let)	138	138	138	8.70%	150	150	150	150
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	40	40	40	112.50%	85	85	85	85
	Extra persons per site per person per day – Caravan/tent sites and bungalows	30	30	30	166.67%	80	80	80	80
DAY VISITORS	Extra vehicle per vehicle day caravan/tent sites, bungalows & semi-permanent sites	40	40	40	12.50%	45	45	45	45
	Day visitors per site per person per day camping site (08:00 – 17:00)	0	30	30	33.33%	0	40	40	40
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	0	40	40	25.00%	0	50	50	50
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	0	50	50	8.00%	0	54	54	54
SEMI-PERMANENT (INCLUDING BASIC SERVICES)	Bus per day (08:00 – 17:00) (Excluding in-season)	0	140	140	7.14%	0	150	150	150
	Children 5 years and younger	Free	Free	Free	Free	Free	Free	Free	Free
	Plot tariff per year	14 978	14 978	14 978	8.00%	16 176	16 176	16 176	16 176
	Plettenberg plot tariff per year	18 041	18 041	18 041	8.00%	19 484	19 484	19 484	19 484
ELECTRICITY	Electricity tariff per unit	2.7	2.7	2.7	8.00%	3	3	3	3
	Electricity Availability Tariff per month (semi-permanent plots)	276	276	276	8.00%	298	298	298	298
	Cutting of grass semi-permanent plot	408	408	408	12.75%	460	460	460	460
	Removal of rubbish semi-permanent plot	408	408	408	12.75%	460	460	460	460
SEMI-PERMANENT DEFAULT SERVICES	Builders per person per day	0	30	30	16.67%	0	35	35	35
	Builders per vehicle per day	0	40	40	0.00%	0	40	40	40
	Registration service providers operating in the Resort	0	1 000	1 000	0.00%	0	1 080	1 080	1 080
	Administrative costs transfer of rental agreement	600	600	600	16.67%	700	700	700	700
SEMI-PERMANENT RENEWAL AND TRANSFERRALS OF CONTRACTS	Administrative costs renewal of rental agreement	300	300	300	6.67%	320	320	320	320

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DIE DAM RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2019/2020 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2019/2020 (VAT INCLUSIVE) R
REDUCED TARIFFS (EXCLUDING 10 DECEMBER – 10 JANUARY OF NEXT YEAR AND EASTER WEEKEND	Groups of 20 – 50 persons	-	-15% discount	15% discount	-	-	-	15% discount	15% discount
	Groups of 51 – 100 persons	-	-20% discount	20% discount	-	-	-	20% discount	20% discount
	Groups of 101 – 200 persons	-	-25% discount	25% discount	-	-	-	25% discount	25% discount
	Groups of more than 200 persons	-	-30% discount	30% discount	-	-	-	30% discount	30% discount
	Caravan Groups 20-50 (maximum 6 per caravan)	-	-30% discount	30% discount	-	-	-	30% discount	30% discount
	Caravan Groups 51-100 (maximum 6 per caravan)	-	-40% discount	40% discount	-	-	-	40% discount	40% discount
	Caravan Sites 7-14 days (6 person & 2 vehicles per caravan)	-	-30% discount	30% discount	-	-	-	30% discount	30% discount
	Caravan Sites 15-21 days (6 person & 2 vehicles per caravan)	-	-35% discount	35% discount	-	-	-	35% discount	35% discount
	Caravan Sites monthly tariff (maximum 2 persons & 1 vehicle)	0	2 140	2 140	8.00%	0	2 311	2 311	2 311
	Pensioners	-	30% discount	30% discount	-	-	-	30% discount	30% discount
SEASON- AND OTHER TIMES	Contractors (longer than 1 month)	-	15% discount	15% discount	-	-	-	15% discount	15% discount
	Staff	-	40% discount	40% discount	-	-	-	40% discount	40% discount
	In Season	10 December – 10 January of next year & Easter Weekend	-	-	-	10 December – 10 January of next year & Easter Weekend	-	-	-
	Out of Season	-	Excluding 10 December – 10 January of next year & Easter Weekend	-	-	-	Excluding 10 December – 10 January of next year & Easter Weekend	-	-
	Week	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	-	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00
	Weekend	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	-	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00

OVERSIGHT BY
26/04/2020 11:30

25 MAY 2020

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UILENKRAALSMOND RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2019/2020 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2020/2021 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2020/2021 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2020/2021 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	710	570	500	7.30%	760	610	540
	Bungalows (sea view) per night	950	780	680	7.47%	1 020	840	730
	Wooden House per night	1 000	880	740	8.03%	1 080	950	800
	Breakage deposit (no VAT payable)	400	400	400	25.00%	500	500	500
	Cancellation fee (Only payable if re-let)	138	138	138	8.70%	150	150	150
CARAVAN/TENT SITES	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card - deposit per card	75	75	75	6.67%	80	80	80
	Caravan/Tent site per night (maximum 6 persons)	420	290	190	6.67%	450	310	200
	Caravan/Tent site per person per night (out of season only)	0	85	85	5.88%	0	90	90
	Cancellation fee (Only payable if re-let)	138	138	138	8.70%	150	150	150
DAY VISITORS	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card - deposit per card	75	75	75	6.67%	80	80	80
	Day visitors per site per person per day camping site (08:00 - 17:00)	30	30	30	33.33%	40	40	40
	Vehicle per day (08:00 - 17:00) (Excluding in-season)	0	45	45	11.11%	0	50	50
	Mini-bus per day (08:00 - 17:00) (Excluding in-season)	0	60	60	8.00%	0	65	65
RENTAL OPEN AREA PARKING AREA	Bus per day (08:00 - 17:00) (Excluding in-season)	0	140	140	7.14%	0	150	150
	Children 5 years and younger	Free	Free	Free	Free	Free	Free	Free
	Rental open area per 50 m²	60	60	60	8.00%	65	65	65
	Parking per vehicle/boat per day	20	20	20	0.00%	20	20	20
	Extra persons per site per person per day - caravan/tent sites and bungalows	70	70	70	14.29%	80	80	80
HALL	Extra vehicle per day caravan/tent sites, bungalows & semi-permanent sites	40	40	40	12.50%	45	45	45
	Hall hire per occasion per day	820	820	820	9.76%	900	900	900
	Breakage deposit	400	400	400	25.00%	500	500	500
	Cancellation fee (Only payable if re-let)	138	138	138	8.70%	150	150	150
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
BEDDING COUNCIL HOUSES	Rental of bedding per unit per occasion	74	74	74	8.00%	80	80	80
	Rental per month (including basic services)	4 765	4 765	4 765	8.00%	5 146	5 146	5 146
	Water per kilo litre	7.21	7.21	7.21	8.00%	7.787	7.787	7.787
	Water deposit - service connection	890	890	890	8.00%	961	961	961
	Service deposit	1 420	1 420	1 420	8.00%	1 534	1 534	1 534
COMMERCIAL USERS	Water services connection fee (per connection)	191	191	191	8.00%	206	206	206
	Water re-connection for defaulters	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%	-	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%
	Plots to 150m2 (per year)	14 983	14 983	14 983	8.00%	16 182	16 182	16 182
	Plots 151 m2 - 200m2 (per year)	16 679	16 679	16 679	8.00%	18 013	18 013	18 013
	Plots 201m2 - 300m2 (per year)	18 497	18 497	18 497	8.00%	19 977	19 977	19 977
SEMI-PERMANENT (INCLUDING BASIC SERVICES)	Plots 301m2 - 350m2 (per year)	20 087	20 087	20 087	8.00%	21 694	21 694	21 694
	Plots 350m2 + (per year)	22 016	22 016	22 016	8.00%	23 777	23 777	23 777
	Blocked sewerage and water supply repair work	408	408	408	12.75%	460	460	460

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DIE DAM RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2019/2020 (VAT INCLUSIVE) R	% INCREASE	OUT OF SEASON TARIFF – WEEK 2019/2020 (VAT INCLUSIVE) R	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2019/2020 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	795	670	7.56%	515	860	720	550
	Breakage deposit (no VAT payable)	400	400	25.00%	400	500	500	500
	Cancellation fee (Only payable if re-let)	138	138	8.70%	138	150	150	150
CARAVAN/TENT SITES	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	75	75	6.67%	75	80	80	80
	Caravan/Tent site per night (maximum 6 persons) with electricity	380	310	7.41%	260	410	330	280
	Caravan/Tent site per night (maximum 6 persons) without electricity	320	260	8.43%	250	350	280	270
	Caravan/Tent site per person per night (out of season only)	0	85	5.88%	85	0	90	90
	Cancellation fee (Only payable if re-let)	138	138	8.70%	138	150	150	150
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	40	40	112.50%	40	85	85	85
	Extra persons per site per person per day – caravan/tent sites and bungalows	30	30	166.67%	30	80	80	80
	Extra vehicle per vehicle day caravan/tent sites, bungalows & semi-permanent sites	40	40	12.50%	40	45	45	45
DAY VISITORS	Day visitors per site per person per day camping site (08:00 – 17:00)	0	30	33.33%	30	0	40	40
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	0	40	25.00%	40	0	50	50
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	0	50	8.00%	50	0	54	54
	Bus per day (08:00 – 17:00) (Excluding in-season)	0	140	7.14%	140	0	150	150
	Children 5 years and younger	Free	Free		Free	Free	Free	Free
	Plot tariff per year	14 978	14 978	8.00%	14 978	15 175	16 175	16 175
	Plettenberg plot tariff per year	18 041	18 041	8.00%	18 041	19 484	19 484	19 484
	Electricity tariff per unit	2.7	2.7	8.00%	2.7	3	3	3
	Electricity Availability Tariff per month (semi-permanent plots)	276	276	8.00%	276	298	298	298
	Cutting of grass semi-permanent plot	408	408	12.75%	408	460	460	460
SEMI-PERMANENT INCLUDING BASIC SERVICES	Removal of rubbish semi-permanent plot	408	408	12.75%	408	460	460	460
	Builders per person per day	0	30	16.67%	30	0	35	35
	Builders per vehicle per day	0	40	0.00%	40	0	40	40
	Registration service providers operating in the Resort	0	1 000		1 000	0	1 080	1 080
SEMI-PERMANENT RENEWAL AND TRANSFERRALS OF CONTRACTS	Administrative costs transfer of rental agreement	800	800	16.67%	800	700	700	700
	Administrative costs renewal of rental agreement	300	300	6.67%	300	320	320	320

DIE DAM RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2019/2020 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2019/2020 (VAT INCLUSIVE) R
REDUCED TARIFFS (EXCLUDING 10 DECEMBER - 10 JANUARY OF NEXT YEAR AND EASTER WEEKEND)	Groups of 20 - 50 persons	-	- 15% discount	- 15% discount	-	-	- 15% discount	- 15% discount	- 15% discount	- 15% discount
	Groups of 51 - 100 persons	-	- 20% discount	- 20% discount	-	-	- 20% discount	- 20% discount	- 20% discount	- 20% discount
	Groups of 101 - 200 persons	-	- 25% discount	- 25% discount	-	-	- 25% discount	- 25% discount	- 25% discount	- 25% discount
	Groups of more than 200 persons	-	- 30% discount	- 30% discount	-	-	- 30% discount	- 30% discount	- 30% discount	- 30% discount
	Caravan Groups 20-50 (maximum 6 per caravan)	-	- 30% discount	- 30% discount	-	-	- 30% discount	- 30% discount	- 30% discount	- 30% discount
	Caravan Groups 51-100 (maximum 6 per caravan)	-	- 40% discount	- 40% discount	-	-	- 40% discount	- 40% discount	- 40% discount	- 40% discount
	Caravan Sites 7-14 days (6 person & 2 vehicles per caravan)	-	- 30% discount	- 30% discount	-	-	- 30% discount	- 30% discount	- 30% discount	- 30% discount
	Caravan Sites 15-21 days (6 person & 2 vehicles per caravan)	-	- 35% discount	- 35% discount	-	-	- 35% discount	- 35% discount	- 35% discount	- 35% discount
	Caravan Sites monthly tariff (maximum 2 persons & 1 vehicle)	0	2 140	2 140	8.00%	-	-	-	2 311	2 311
	Pensioners	-	- 30% discount	- 30% discount	-	-	- 30% discount	- 30% discount	- 30% discount	- 30% discount
SEASON- AND OTHER TIMES	Contractors (longer than 1 month)	-	- 15% discount	- 15% discount	-	-	- 15% discount	- 15% discount	- 15% discount	- 15% discount
	Staff	-	- 40% discount	- 40% discount	-	-	- 40% discount	- 40% discount	- 40% discount	- 40% discount
	In Season	10 December - 10 January of next year & Easter Weekend	-	-	-	10 December - 10 January of next year & Easter Weekend	-	-	-	-
	Out of Season	-	Excluding 10 December - 10 January of next year & Easter Weekend	-	-	-	Excluding 10 December - 10 January of next year & Easter Weekend	-	-	-
	Week	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	-	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00
	Weekend	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	-	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00

25 MAY 2020

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UULENKRAALSMOND RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2019/2020 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2020/2021 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2020/2021 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2020/2021 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	710	570	500	7.30%	760	610	540
	Bungalows (sea view) per night	950	780	680	7.47%	1 020	840	730
	Wooden House per night	1 000	880	740	8.03%	1 080	950	800
	Breakage deposit (no VAT payable)	400	400	400	25.00%	500	500	500
	Cancellation fee (Only payable if re-let)	138	138	138	8.70%	150	150	150
CARAVAN/TENT SITES	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card - deposit per card	75	75	75	6.67%	80	80	80
	Caravan/Tent site per night (maximum 6 persons)	420	290	190	6.67%	450	310	200
	Caravan/Tent site per person per night (out of season only)	0	85	85	5.88%	0	90	90
	Cancellation fee (Only payable if re-let)	138	138	138	8.70%	150	150	150
DAY VISITORS	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card - deposit per card	75	75	75	6.67%	80	80	80
	Day visitors per site per person per day camping site (08:00 - 17:00)	30	30	30	33.33%	40	40	40
	Vehicle per day (08:00 - 17:00) (Excluding in-season)	0	45	45	11.11%	0	50	50
	Mini-bus per day (08:00 - 17:00) (Excluding in-season)	0	60	60	8.00%	0	65	65
RENTAL OPEN AREA PARKING AREA	Bus per day (08:00 - 17:00) (Excluding in-season)	0	140	140	7.14%	0	150	150
	Children 5 years and younger	Free	Free	Free	Free	Free	Free	Free
	Rental open area per 60 m ²	60	60	60	8.00%	65	65	65
	Parking per vehicle/boat per day	20	20	20	0.00%	20	20	20
	Extra persons per site per person per day - caravan/tent sites and bungalows	70	70	70	14.29%	80	80	80
ADDITIONAL PERSONS/VEHICLES	Extra vehicle per day caravan/tent sites, bungalows & semi-permanent sites	40	40	40	12.50%	45	45	45
	Hall hire per occasion per day	820	820	820	9.76%	900	900	900
	Breakage deposit	400	400	400	25.00%	500	500	500
	Cancellation fee (Only payable if re-let)	138	138	138	8.70%	150	150	150
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
BEDDING COUNCIL HOUSES	Rental of bedding per unit per occasion	74	74	74	8.00%	80	80	80
	Rental per month (including basic services)	4 785	4 765	4 765	8.00%	5 146	5 146	5 146
	Water per kilo litre	7.21	7.21	7.21	8.00%	7.787	7.787	7.787
	Water deposit - service connection	890	890	890	8.00%	961	961	961
	Service deposit	1 420	1 420	1 420	8.00%	1 534	1 534	1 534
COMMERCIAL USERS	Water services connection fee (per connection)	191	191	191	8.00%	206	206	206
	Water re-connection for defaulters	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%	-	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%
	Plots to 150m ² (per year)	14 983	14 983	14 983	8.00%	16 182	16 182	16 182
	Plots 151 m ² - 200m ² (per year)	16 679	16 679	16 679	8.00%	18 013	18 013	18 013
	Plots 201m ² - 300m ² (per year)	18 497	18 497	18 497	8.00%	19 977	19 977	19 977
SEMI-PERMANENT (INCLUDING BASIC SERVICES)	Plots 301m ² - 350m ² (per year)	20 087	20 087	20 087	8.00%	21 694	21 694	21 694
	Plots 350m ² + (per year)	22 016	22 016	22 016	8.00%	23 777	23 777	23 777
	Blocked sewerage and water supply repair work	408	408	408	12.75%	460	460	460

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SEMI-PERMANENT BASIC SERVICES	Sewerage connection with network (once-off)	5 782	5 782	8,00%	5 782	8,00%	6 245	6 245	6 245
ELECTRICITY	Electricity tariff per unit	2,7	2,7	8,00%	2,7	8,00%	2,916	2,916	2,916
	Electricity Availability Tariff per month	276	276	8,00%	276	8,00%	298	298	298

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TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2019/2020 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2019/2020 (VAT INCLUSIVE) R
SEMI-PERMANENT DEFAULT SERVICES	Cutting of grass semi-permanent plot	420	420	420	-14,29%	460	460	460
	Removal of rubbish semi-permanent plot	420	420	420	9,52%	460	460	460
	Builders per person per day	0	30	30	16,67%	0	35	35
	Builders vehicles per day	0	40	40	0,00%	0	40	40
	Registration service providers operating in the Resort	0	1 000	1 000	8,00%	0	1 080	1 080
SEMI-PERMANENT RENEWAL AND TRANSFERRALS OF CONTRACTS	Administrative costs transfer of rental agreement	600	600	600	16,67%	700	700	700
	Administrative costs renewal of rental agreement	300	300	300	8,67%	320	320	320
	Groups of 20 – 50 persons	-	15% discount	15% discount	-	-	15% discount	15% discount
	Groups of 51 – 100 persons	-	20% discount	20% discount	-	-	20% discount	20% discount
	Groups of 101 – 200 persons	-	25% discount	25% discount	-	-	25% discount	25% discount
	Groups of more than 200 persons	-	30% discount	30% discount	-	-	30% discount	30% discount
	Caravan Groups 20-50 (maximum 6 per caravan)	-	30% discount	30% discount	-	-	30% discount	30% discount
	Caravan Groups 51-100 (maximum 6 per caravan)	-	40% discount	40% discount	-	-	40% discount	40% discount
	Caravan Sites 7-14 days (6 person & 2 vehicles per caravan)	-	30% discount	30% discount	-	-	30% discount	30% discount
	Caravan Sites 15-21 days (6 person & 2 vehicles per caravan)	-	35% discount	35% discount	-	-	35% discount	35% discount
	Caravan Sites monthly tariff (maximum 2 persons & 1 vehicle)	0	2 140	2 140	8,41%	0	2 320	2 320
	Pensioners	-	30% discount	15% discount	-	-	30% discount	15% discount
	Contractors (longer than 1 month)	-	15% discount	15% discount	-	-	15% discount	15% discount
	Staff	-	40% discount	40% discount	-	-	40% discount	40% discount
	In Season				-			
	Out of Season				-			
SEASON-AND OTHER TIMES		Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Excluding 10 December – 10 January of next year & Easter Weekend	-	Sunday 14:00 – Thursday 10:00	Excluding 10 December – 10 January of next year & Easter Weekend	Excluding 10 December – 10 January of next year & Easter Weekend
	Week	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	-	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00
	Weekend	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	-	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00

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TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2019/2020 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2019/2020 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	795	670	515	7.58%	860	720	550	550
	Breakage deposit (no VAT payable)	400	400	400	25.00%	500	500	500	500
	Cancellation fee (Only payable if re-let)	138	138	138	8.70%	150	150	150	150
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount
CARAVAN/TENT SITES	Access card - deposit per card	75	75	75	6.67%	80	80	80	80
	Caravan/Tent site per night (maximum 6 persons) with electricity	380	310	260	7.41%	410	330	280	280
	Caravan/Tent site per night (maximum 6 persons) without electricity	320	260	250	8.43%	350	280	270	270
	Caravan/Tent site per person per night (out of season only)	0	85	85	5.88%	0	90	90	90
	Cancellation fee (Only payable if re-let)	138	138	138	8.70%	150	150	150	150
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount
ADDITIONAL PERSONS/VEHICLES DAY VISITORS	Access card - deposit per card	40	40	40	112.50%	85	85	85	85
	Extra persons per site per person per day - caravan/tent sites and bungalows	30	30	30	166.67%	80	80	80	80
	Extra vehicle per vehicle day caravan/tent sites, bungalows & semi-permanent sites	40	40	40	12.50%	45	45	45	45
	Day visitors per site per person per day camping site (08:00 - 17:00)	0	30	30	33.33%	0	40	40	40
	Vehicle per day (08:00 - 17:00) (Excluding in-season)	0	40	40	25.00%	0	50	50	50
	Mini-bus per day (08:00 - 17:00) (Excluding in-season)	0	50	50	8.00%	0	54	54	54
	Bus per day (08:00 - 17:00) (Excluding in-season)	0	140	140	7.14%	0	150	150	150
	Children 5 years and younger	Free	Free	Free	Free	Free	Free	Free	Free
	Plot tariff per year	14 978	14 978	14 978	8.00%	16 176	16 176	16 176	16 176
	Plettenberg plot tariff per year	18 041	18 041	18 041	8.00%	19 484	19 484	19 484	19 484
SEMI-PERMANENT (INCLUDING BASIC SERVICES)	Electricity tariff per unit	2.7	2.7	2.7	8.00%	3	3	3	3
	Electricity Availability Tariff per month (semi-permanent plots)	276	276	276	8.00%	298	298	298	298
	Cutting of grass semi-permanent plot	408	408	408	12.75%	460	460	460	460
	Removal of rubbish semi-permanent plot	408	408	408	12.75%	460	460	460	460
SEMI-PERMANENT DEFAULT SERVICES	Builders per person per day	0	30	30	16.67%	0	35	35	35
	Builders per vehicle per day	0	40	40	0.00%	0	40	40	40
	Registration service providers operating in the Resort	0	1 000	1 000	0	0	1 080	1 080	1 080
	Administrative costs transfer of rental agreement	600	600	600	16.67%	700	700	700	700
SEMI-PERMANENT RENEWAL AND TRANSFERRALS OF CONTRACTS	Administrative costs renewal of rental agreement	300	300	300	6.67%	320	320	320	320

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TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2019/2020 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2019/2020 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2019/2020 (VAT INCLUSIVE) R
REDUCED TARIFFS (EXCLUDING 10 DECEMBER - 10 JANUARY OF NEXT YEAR AND EASTER WEEKEND	Groups of 20 - 50 persons	-	- 15% discount	- 15% discount	-	-	-	- 15% discount	- 15% discount
	Groups of 51 - 100 persons	-	- 20% discount	- 20% discount	-	-	-	- 20% discount	- 20% discount
	Groups of 101 - 200 persons	-	- 25% discount	- 25% discount	-	-	-	- 25% discount	- 25% discount
	Groups of more than 200 persons	-	- 30% discount	- 30% discount	-	-	-	- 30% discount	- 30% discount
	Caravan Groups 20-50 (maximum 6 per caravan)	-	- 30% discount	- 30% discount	-	-	-	- 30% discount	- 30% discount
	Caravan Groups 51-100 (maximum 6 per caravan)	-	- 40% discount	- 40% discount	-	-	-	- 40% discount	- 40% discount
	Caravan Sites 7-14 days (6 person & 2 vehicles per caravan)	-	- 30% discount	- 30% discount	-	-	-	- 30% discount	- 30% discount
	Caravan Sites 15-21 days (6 person & 2 vehicles per caravan)	-	- 35% discount	- 35% discount	-	-	-	- 35% discount	- 35% discount
	Caravan Sites monthly tariff (maximum 2 persons & 1 vehicle)	0	2 140	2 140	8,00%	0	0	2 311	2 311
	Pensioners	-	- 30% discount	- 30% discount	-	-	-	- 30% discount	- 30% discount
SEASON- AND OTHER TIMES	Contractors (longer than 1 month)	-	- 15% discount	- 15% discount	-	-	-	- 15% discount	- 15% discount
	Staff	-	- 40% discount	- 40% discount	-	-	-	- 40% discount	- 40% discount
	In Season	10 December - 10 January of next year & Easter Weekend	-	-	-	10 December - 10 January of next year & Easter Weekend	-	-	-
	Out of Season	Excluding 10 December - 10 January of next year & Easter Weekend	-	-	-	Excluding 10 December - 10 January of next year & Easter Weekend	-	-	-
	Week	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	-	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00
	Weekend	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	-	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00

2019/2020 TARIFFS (VAT INCLUSIVE) R

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OVERBERG DISTRICT MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF) 2020/2021 – 2022/2023

MFMA Municipal Budget Circulars for the 2020/21 MTREF

OVERBERG DISTRICT MUNICIPALITY
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25 MAY 2020

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Municipal Budget Circular for the 2020/21 MTREF

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1. Introduction

The purpose of the annual budget circular is to guide municipalities with their compilation of the 2020/21 Medium Term Revenue and Expenditure Framework (MTREF). This circular is linked to the Municipal Budget and Reporting Regulations (MBRR); and strives to support the budget preparation processes of municipalities so that the minimum requirements of the MBRR promulgated in 2009 are achieved.

In 2010, the National Treasury introduced the local government budget and financial reform agenda. Since then several projects to further this agenda have been introduced. The recent implementation of the municipal Standard Chart of Accounts (mSCOA) and the accompanying "game changers" signals a smarter way forward to strengthening local government finances.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake the annual budget preparation in accordance with the budget and financial reform agenda and the associated "game changers".

Municipalities are reminded to refer to the previous annual budget circulars for guidance on budget preparation issues that are not covered in this circular.

2. The South African economy and inflation targets

In the 2019 Medium Term Budget Policy Statement (MTBPS) tabled by the Minister of Finance on 30 October 2019, he stated that, he is tabling the 2019 MTBPS in a difficult global and domestic environment. The global growth forecast for 2019 is the lowest since the 2008 financial crisis, weighed down by mounting trade tensions and political uncertainty. Economic activity in two engines of the world economy, namely China and India, is also slowing this year. Policy makers have taken a number of steps to support growth, but there is a risk that these measures will create new vulnerabilities, as interest rates in advanced economies decline. About a quarter of government bonds in these countries have negative yields.

In South Africa, economic growth has continued to stagnate and weaknesses in the world economy are likely to amplify our own challenges. The discussion paper termed the Economic transformation, inclusive growth, and competitiveness released by the National Treasury has proposed a number of economic reforms that might boost GDP growth over the medium and longer term, and support increased investment and job creation. These measures have been broadly agreed on within government. The next step is to implement the reforms urgently. Nevertheless, the economy has continued to weaken with the economic growth projected to grow at 1.2 per cent in the 2020/21 financial year, while long term estimates have fallen prompting government to review its outer year's estimates.

In addition to low growth, South Africa's biggest economic risk is Eskom. Ongoing problems with the utility's operations continue to disrupt the supply of electricity to households and businesses. Government has allocated significant resources to assist Eskom. With the immediate financial restraints lifted, the focus must be on operational problems and restructuring Eskom into three separate entities. Doing so will mark the beginning of a transition to a competitive, transparent and financially viable electricity sector.

South Africa's public finances deteriorated over the past decade; a trend that accelerated in recent years as low growth led to large revenue shortfalls. For 10 years, the country has run large budget deficits. This has put us deeply in debt, to the point where interest payments have begun crowding out social and economic spending programmes. This cannot be sustained.

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Government proposed a range of expenditure reductions to restore the public finances to a sustainable position, some of which are likely to be painful. We owe it to future generations to ensure that we are good stewards of our country's resources and that they do not have to pay for faults in our decision-making.

The following macro-economic forecasts must be considered when preparing the 2020/21 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2018 - 2022

Fiscal year	2018/19	2019/20	2020/21	2021/22	2022/23
	Actual	Estimate	Forecast		
CPI Inflation	4.7%	4.3%	4.9%	4.8%	4.8%

Source: Medium Term Budget Policy Statement 2019.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

3. Key focus areas for the 2020/21 budget process

3.1 Division of Revenue outlook

Municipal governments face multiple pressures over the period ahead with local government expected to expand access to free basic service to poor households, while ensuring that those who can afford to pay for services do so.

The 2020 MTEF includes large reductions in planned transfers to municipalities. The implication of these reductions is that municipalities will be required to reprioritise projects. Larger reductions in grants are mainly affecting urban municipalities which have the capacity to offset the effects of these cuts from their own revenue investments.

A notable revision is that of the Public Transport Network Grant (PTNG) which has funded 13 cities over the past decade, yet only six have launched operations. In the 2020 MTEF, the grant will be allocated only to 10 cities and these cities will be required to reduce their costs and to demonstrate their effectiveness to receive PTNG funding.

3.2 Local government conditional grants and additional allocations

The proposed division of revenue is still biased towards prioritising funding services for poor communities. Allocations to local government subsidise the cost of delivering free basic services to the less fortunate and the poorest of the poor households, and the infrastructure needed to deliver those services, as well as the maintenance of the infrastructure to ensure the sustainable delivery of these services.

The 2019 Medium Term Budget Policy Statement (MTBPS) projects transfers for local government for the 2020 MTREF at R397 billion, of which 62.2 per cent comprise unconditional allocations while the remainder is conditional grant funding. The allocations for local government over the medium term represent 8.6 per cent of non-interest expenditure and a slight decrease from the 8.9 per cent realised in the 2018 budget.

The equitable share and the allocation of the general fuel levy to local government constitutes unconditional funding. Municipalities are reminded that this funding allocation is formula driven and designed to fund the provision of free basic services to disadvantaged communities. Conditional grant funding must be utilised for the intended purpose within the timeframes, as specified in the annual Division of Revenue Bill. Monies not spent must be returned to the fiscus and requests for roll-overs will only be considered in extenuating circumstances.

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The annual Division of Revenue Bill will be published in February 2020 after the budget speech by the Minister of Finance. The grant allocations will be specified in this Bill and municipalities must reconcile their budgets to the numbers published therein.

Municipalities are advised to use the indicative numbers presented in the 2019 Division of Revenue Act to compile their 2020/21 MTREF. In terms of the outer year allocations (2021/22 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as proposed in the 2019 Division of Revenue Act for 2021/22. The DoRA is available at

<http://www.treasury.gov.za/documents/national%20budget/2019/default.aspx>

3.3 Changes to the structure of local government allocations

The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the MTEF period.

Large urban municipalities continue to underinvest in infrastructure, primarily because of poor programme and project preparation practices, leading to long delays, higher costs and breakdowns in service delivery. While public and private capital funding is available, these weaknesses translate into low levels of effective demand from the municipalities.

To address these problems, from 2020/21 government will introduce dedicated grant funding for large urban municipalities. Eligible municipalities will receive co-financing on a declining basis over three years. Financing will be conditional on establishing a municipal project preparation fund and an infrastructure delivery management system, and achieving targets for programmes and projects under preparation. Funding for this new facility will be reprioritised from existing allocations to municipalities.

Government is also working with municipalities to increase their revenue raising potential. The Municipal Fiscal Powers and Functions Amendment Bill, which will be tabled shortly, will standardise the regulation of development charges. Development charges are the mechanism by which municipalities recover the capital costs of connecting new developments to infrastructure for water, roads, electricity and other services. Currently, these charges are frequently below cost, so municipalities effectively subsidise the provision of infrastructure to businesses and other developments, reducing their ability to subsidise infrastructure directly for lower-income residents.

The change could increase municipal revenues for capital spending by an estimated R20 billion a year. Several efforts are also under way to improve the effectiveness of transfers to rural municipalities. The possibility of using municipal infrastructure grant funds to buy waste management vehicles, which must be purchased through a contract facilitated by the National Treasury to minimise costs, is being investigated to expand services in rural areas. Funds may be reprioritised between water and sanitation grants to accelerate the completion of regional bulk water schemes.

The Department of Energy will complete an electrification master plan to guide the future allocation of funds between the Eskom, municipal, and non-grid components of the Integrated National Electrification Programme. The Department of Transport will establish a national database for all road traffic and condition data to inform the prioritisation and monitoring of road maintenance across all roads.

3.4 Addressing unfunded budgets in local government

A revised strategy to address municipal financial performance failures has been endorsed by the Budget Council and Budget Forum (the respective intergovernmental forums for provincial and local government finances). This strategy is based on an analysis of performance failures in governance, financial management, institutional capabilities and service delivery. As part of this strategy, municipalities must ensure that their budgets are adequately funded.

The number of councils adopting unfunded budgets, where realistically anticipated revenue is insufficient to cover planned spending sustainably, increased from 74 in 2016/17 to 126 in 2019/20. The National Treasury, alongside provincial treasuries, has provided extensive advice and support to ensure that municipalities plan affordable expenditure and collect all the revenue owed to them. All municipalities are able to table a funded budget. This is easier for transfer-dependent municipalities as they have more predictable revenue and can plan their spending accordingly.

The 126 municipalities with unfunded budgets were required to table special adjustments budgets to align their spending plans with projected revenues and ensure they have plans in place to pay their creditors (including Eskom and the water boards). Those municipalities that did not table funded adjustments budgets by 15 November 2019 had their December 2019 tranche of the local government equitable share withheld as the MFMA requires that a municipality must table a funded budget.

Municipalities who are finding it difficult to table funded and sustainable budgets should contact National or their respective provincial treasury for assistance to reprioritise their budgets.

3.5 Municipal Standard Chart of Accounts (mSCOA)

3.2.1 Release of Version 6.4 of the Chart

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.4 is released with this circular (see Annexure A). Version 6.4 of the chart will be effective from 2020/21 and must be used to compile the 2020/21 MTREF and is available on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

3.2.2 Budgeting, transacting and reporting in an mSCOA environment

The mSCOA Regulations¹ prescribes the uniform recording and classification of municipal budget and financial information at a transaction level. All municipalities and municipal entities had to comply with the Regulations by 01 July 2017.

This standard classification framework enforces the link between planning (IDP) and the budget through the project segment and enables annual reporting and performance management linked to strategic service delivery objectives.

By now, all municipalities should:

- Have acquired, upgraded and maintain the hardware, software and licences required to be and remain mSCOA compliant;

¹ The Minister of Finance promulgated the Municipal Regulations on a Standard Chart of Accounts in government gazette Notice No. 37577 on 22 April 2014.

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- Budget, transact and report on all six (6) legislated *m*SCOA segments and directly on the core financial system and submit the required data strings directly from this system to the Local Government Portal;
- Lock down the budget adopted by Council on the core municipal financial system before submitting the budget (ORGB) data string to the local government portal;
- Closed the core financial system at month-end as required in terms of the MFMA before submitting the monthly data string to the local government portal; and
- Generate regulated Schedules (A, B, C) directly from the core municipal financial systems.

If your municipality has not achieved the above level of implementation as yet, then the implementation of *m*SCOA in your municipality should be accelerated. Towards this end:

- A road map must be provided to the National and respective provincial treasury to indicate how the municipality will become *m*SCOA compliant;
- The municipality's *m*SCOA Project Steering Committee (chaired by the Accounting Officer) must meet at least monthly (if not more often) to track the progress against the road map and take corrective action where required;
- The National Treasury (in the case of non-delegated municipalities) and respective provincial treasury (in the case of delegated municipalities) should be invited to the *m*SCOA Project Steering Committee meeting; and
- Progress against the road map should be presented at the Mid-Year Budget and Performance and Budget Benchmark engagements.

3.2.3 Changing of the Core Financial System

Municipalities are reminded to follow the required due diligence processes in terms of MFMA Circulars No. 80 and 93 and *m*SCOA Circulars No. 5 and 6 when they procure a core financial system.

In addition, if a municipality enters into a contract with a system vendor for the maintenance of the procured system that will impose financial obligations on the municipality beyond the three years covered in the MTREF budget, then the provisions of Section 33 of the MFMA should be adhered to.

Service level agreements (SLA) with system vendors must also be managed properly. Penalties, including the termination of the SLA in cases of persistent non-compliance, should be imposed if the agreed upon milestones are not met by the system vendor. Likewise, if a system vendor has delivered on the services agreed upon in the SLA, then the municipality should pay all money owing to the system vendor within 30 days of receiving the relevant invoice or statement, as per the requirements of Section 65(2)(e) of the MFMA.

The National Treasury will conduct independent audits on all municipal core financial systems in 2020 to determine to what extent these systems comply with the functionality requirements and 15 business processes required in terms of *m*SCOA. These results will also inform the new transversal tender for the procurement of municipal financial and internal control systems in 2021. Until these audits have been concluded and the results have been released, municipalities should exercise caution when changing their financial system to avoid purchasing a system that do not comply with the necessary *m*SCOA functionality requirements.

Municipalities are advised to use their internal audit function to ensure that the correct process was followed. Internal audit must ensure that the municipality has complied with the requirements of MFMA Circulars No. 80 and 93, *m*SCOA Circulars No. 5 and 6 and Section 33 of the MFMA when they procure a core financial system and/or enter into an SLA with a

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system vendor. The reports on these matters of internal audit must be tabled to the audit committee and at municipal council for consideration.

3.2.4 Submission of Borrowing Monitoring and Investment Monitoring Data Strings

Chapter 3 of the mSCOA Regulations provides that the Minister of Finance may determine minimum business processes and system requirements through issuing a gazette. MFMA Circular No. 80 provided guidance on these requirements for all categories of municipality (A, B and C). The Request for Proposal (RFP) issued on 4 March 2016 for the appointment of service providers for an integrated financial management and internal control system for local government (RT25-2016 published in Tender Bulletin No. 2906), provided further guidance on the requirements applicable to a specific category of municipality.

It should be noted that National Treasury will expand the requirements applicable to categories B and C municipalities in 2020 to include business processes and system functionality relating to investment, borrowing or performance management. The expanded requirements will provide the basis for the new transversal contract for the appointment of service providers for an integrated financial management and internal control system for local government that might be issued in 2021, as well as the minimum business and system requirements that will be gazetted at a future date, as envisaged in the Regulation.

In the interim, categories B and C municipalities that have not procured investment, borrowing or performance management modules, will have to prepare and submit their quarterly Investment Monitoring and Borrowing Monitoring data strings to the Local Government Portal manually.

3.2.5 Cash Flow Reconciliation

The cash flow information presented on Table A7 of Budget Schedule A and Table B7 of Adjustments Budget Schedule B did not reconcile to the corresponding data strings for the past two financial years. One of the contributing factors to this was that there were errors in the linkages in the segment item: asset and liabilities on the Local Government Database. National Treasury has now corrected these linkages in the segment item: asset and liabilities.

It was further noticed that a number of municipalities do not use the movement accounts correctly in the mSCOA chart which distorts the figures reported in the cash flow tables. Guidance on the use of movement accounts is provided in **Annexure A**.

4. The revenue budget

Similar to the rest of government, municipalities face a difficult fiscal environment. Even as demand for services rises, weak economic growth has put stress on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past. Some municipalities have managed these challenges well, but others have fallen into financial distress and face liquidity problems. These include municipalities that are unable to meet their payment obligations to Eskom, water boards and other creditors. There is a need for municipalities to focus on collecting revenues owed to them, and eliminate wasteful and non-core spending. Municipal budgets will be scrutinised to ensure that municipalities adequately provide to service their debt obligations. Municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend on money that they do not have.

Municipalities are reminded that the local government equitable share allocation is mainly to fund the costs of free basic services and to subsidise the administrative costs of the smaller and more rural municipalities. The increasing unemployment and growth in the number of

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persons per household means that the revenue foregone in respect of free basic services will likely increase and it will become even more difficult to collect revenue. The household budget will be under pressure and trade-offs will be applied as it may be unaffordable to pay all household expenses with regularity.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the upper limit of the 3 to 6 per cent target band; therefore, municipalities are required to **justify all increases in excess of the projected inflation target for 2020/21** in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

4.1 Maximising the revenue generation of the municipal revenue base

Reference is made to MFMA Circular No. 93, item 3.1. The emphasis is on municipalities to comply with Section 18 of the MFMA and ensure that they fund their 2020/21 MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this has been identified as a fundamental reason for municipalities not attaining their desired collection rates.

It is therefore essential that municipalities pay attention to reconciling the valuation roll data to that of the billing system to ensure that revenue anticipated from property rates are accurate. Municipalities are encouraged to undertake this exercise as a routine practice. The list of exceptions derived from this reconciliation will provide an indication of where the municipality may be compromising its revenue generation in respect of property rates. A further test would be to reconcile this with the deeds office registry. In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit the required information to the National Treasury by no later than 7 February 2020.

The above information must be submitted on a CD or USB to the National Treasury, for attention:

For couriered documents
Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

For posted documents
Ms Linda Kruger
National Treasury
Private Bag X115
Pretoria, 0001

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG 422
BREDASDORP 7280



25 MAY 2020

TEL: 028 425 4157 • FAX: 028 425 1014
info@odm.org.za • www.odm.org.za

4.2 Setting cost reflective tariffs

Cost reflective tariff setting is a requirement of Section 74(2) of the Municipal Systems Act, 2000 (Act No.32 of 2000) which states that tariffs must "*reflect the costs reasonably associated with rendering the service*". This is meant to assist municipalities to generate sufficient revenue to fully recover their costs, deliver services to customers sustainably and invest in infrastructure that promotes local economic development.

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The starting point for sound tariff setting is a credible budget. A credible budget is one that ensures the funding of all approved items and is anchored in sound, timely and reliable information on expenditure and service delivery (FFC, 2011). Credible budgets are critical for local government to fulfil its mandate to sustainably provide services. **If the budget is not credible then tariffs will not result in financial sustainability even if they are set using a sound methodology.**

A credible expenditure budget reflects the costs necessary to provide a service efficiently and effectively:

- An *effective* budget is one that is adequate to deliver a service of the necessary quality on a sustainable basis.
- An *efficient* budget is one that delivers services at the lowest possible cost.

In many cases, municipal budgets have costs that are bloated in some areas (high governance and administration costs are one commonly cited example) but inadequate in other areas (inadequate allowance for maintenance is an example). This means that a budget may be both ineffective and inefficient. Before embarking on the tariff setting process, a municipality must assess its budget to determine its efficiency and effectiveness. Ideally, a budget should be zero-based, at least periodically. This would typically require an assessment of what infrastructure is in place and what is needed to operate and maintain this infrastructure.

There are several tools and methodologies to support municipalities in setting tariffs. The common observation is that these tools and methodologies are not aligned. This creates confusion on the approach to be applied. Research has further identified that many municipalities set tariffs through an incremental method and not a scientific method. As a result, many municipalities do not recover the cost of providing that service.

Against this background an exercise was undertaken to bring certainty when setting tariffs. A tool and guide has been developed by National Treasury for this purpose and caters for all categories of municipalities. It also assists those municipalities that lack credible data which is the corner stone for setting a proper tariff. The emphasis is on setting tariffs for the four trading services namely water, sanitation, electricity and solid waste. The methodology follows an approach to tariff setting consistent with existing methodologies developed by SALGA, the NERSA Cost of Supply Framework for electricity, and the DWS Norms and Standards for water services.

The National Treasury Municipal Costing Guide is available on the link below on the National Treasury website.

<http://mfma.treasury.gov.za/Guidelines/Documents/Forms/AllItems.aspx?RootFolder=%2fGuidelines%2fDocuments%2fMunicipal%20Costing%20Guide&FolderCTID=0x0120004720FD2D0551AE409361D6CB3E122A08>

Setting cost reflective tariffs is the start to improved budgeting and financial sustainability.

How will reducing Non-Revenue Water and Non-Revenue Electricity bring down the tariffs required?

Many municipalities have very high levels of Non-Revenue Water (NRW), and some also have high levels of Non-Revenue Electricity (NRE). NRW and NRE can be broken down into 'technical' and 'non-technical' losses*.

Technical losses are related to physical losses out of the system. In the case of water, this is

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due to pipe bursts and leakages or due to overflows on storage tanks. In the case of electricity, these are due to resistive losses and other similar effects. The cost of real losses sits in the bulk portion of the bulk purchases cost or if a municipality is performing the bulk water function internally, a portion of the costs associated with bulk water treatment and supply. If a municipality reduces its real losses, it will lose less water and electricity from the system and the cost of purchasing water and electricity or treating bulk water will be reduced.

Non-technical losses refer to losses due to theft or to metering inaccuracies. In these cases, there is no physical loss of water or electricity: someone is using the water or electricity and simply not paying for it. Reducing non-technical losses will have no effect on the cost of supplying a service but it will have an effect on the volumes sold. Since the tariff is calculated as the revenue required divided by the volume sold, increasing the volume sold will reduce the tariff required.

Reducing technical losses will thus reduce the tariffs required because the cost of supplying the service will be reduced. Reducing non-technical losses will reduce the tariffs required because the volumes sold will be increased.

Note that the International Water Association (IWA) uses the term 'real losses' and not 'technical losses', and 'apparent losses' in place of 'non-technical losses'.

4.3 Bulk electricity tariffs

Final electricity bulk price increases for 2020/21 are uncertain at this stage. Although the National Energy Regulator of South Africa (NERSA) has approved a Multi-Year Price Determination (MYPD) for the period from 1 April 2019 to 31 March 2022, Eskom has submitted an urgent application to the courts to revise the bulk tariffs allowed under the MYPD. In their most recent MYPD decision, NERSA allowed for tariff increases of 9.41 per cent in 2019/20, 8.1 per cent in 2020/21 and 5.22 per cent in 2021/22 (for national financial years). However, Eskom disagrees with the way NERSA accounted for the R23 billion per year in fiscal support from government in determining Eskom's allowable revenue for this MYPD period. Eskom has requested that the court to allow revised tariff increases of between 16.6 and 16.72 per cent in 2020/21 and 2021/22. The application has been made on an urgent basis, and a decision could be handed down as soon as early in February 2020.

The difference between municipal and national financial years means that in 2020/21, bulk tariff increases for municipalities will be slightly lower than the figures cited above for increases applicable in the national financial year. NERSA has not yet published guidance on the exact tariffs for the 2020/21 municipal financial year. National Treasury's advice to municipalities is to prepare scenarios for electricity bulk price increases in 2020/21 of between about 7 per cent and 15 per cent (to account for the difference in financial years and the potential outcomes of the court case).

Municipalities should also note that if a court decision is made in February 2020 to allow a higher bulk electricity tariff increase, the decision is likely to be too late for National Treasury to make any changes to the equitable share allocations which will be tabled in the Division of Revenue Bill on 19 February 2020.

4.4 Levying of surcharges

Municipal Surcharges are regulated through the Municipal Fiscal Powers and Functions Act (MFPFA) and Local Government Municipal Systems Act (MSA). Section 8 of the MFPFA gives power to the Minister of Finance to prescribe compulsory national norms and standards for imposing "municipal surcharges". Municipal surcharges are defined as: "a charge in excess of the municipal base tariff that a municipality may impose on fees for a municipal service provided by or on behalf of a municipality, in terms of section 229(1)(a) of the Constitution".

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Section 75A of MSA empowers municipalities to "levy and recover fees, charges or tariffs in respect of any function or service of the municipality". Municipalities must also adopt and implement a tariff policy on the levying of fees for municipal services in terms of section 74 of the Systems Act. The tariff policy should then guide the exercise of power given under section 75A. In section 74(2)(f) the Act provides that the tariff policy must reflect at least the following principles:

"provision may be made in appropriate circumstances for a surcharge on the tariff for a service;".

Furthermore, Section 9 of the MFPFA requires a municipality to comply with processes in section 75A (2), (3) and (4) of the Systems Act in levying a surcharge.

In terms of the process, the Minister of Finance determines the norms and standards that municipalities must comply with in the exercise of their powers in terms of section 75A of the Systems Act. Approval for surcharges is done by the municipality in terms of section 75A of the Systems Act but subject to the norms and standards prescribed by the Minister of Finance in terms of the MFPFA.

The Minister of Finance has not yet prescribed the norms and standards (the power to prescribe is discretionary). The absence of norms and standards does not prevent municipalities from including surcharges in their tariffs as the power to impose a surcharge is given in the Municipal Systems Act. However, if a municipality decide to levy a surcharge, an approval is done by the municipal council in terms of section 75A of the Municipal Systems Act which gives power to municipalities to levy and recover fees, charges or tariffs in respect of any function or service of the municipality.

A surcharge is normally treated as part of the tariff. When a municipality determines a base tariff, it can include a surcharge (added as a separate variable). The municipal base tariff and a surcharge (if applicable) collectively becomes the tariff for a municipal service (such as electricity). The collective tariff must be approved by the municipal council and published for public comments in terms of section 75A of the Municipal Systems Act (MSA). It must also be subjected to the prescribed budget processes in terms of the MFMA.

In the case of electricity, NERSA only approves the base tariff. However, the final tariff that is published for public comments in terms of MSA and MFMA should include the surcharge if the municipality opted to levy it and is approved by the municipal council.

5. Funding choices and Budgeting issues

The Circular clearly outlines that, as a result of the economic landscape and weak tariff setting, municipalities are under pressure to generate revenue. The ability of customers to pay for services is declining and this means that less revenue will be collected. Therefore, municipalities must consider the following when compiling their 2020/21 MTREF budgets:

- improving the effectiveness of revenue management processes and procedures;
- paying special attention to cost containment measures by, amongst other things, controlling unnecessary spending on nice-to-have items and non-essential activities as per the Cost Containment Regulations that was issued on 07 June 2019;
- ensuring value for money through the procurement process;
- the affordability of providing free basic services to all households; and
- curbing consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.

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Accounting officers are reminded of their responsibility in terms of section 62(1)(a) of the MFMA to use the resources of the municipality effectively, efficiently and economically. Failure to do this will result in the accounting officer committing an act of financial misconduct which will trigger the application of chapter 15 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings promulgated on 30 May 2014.

5.1 Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2018 to 30 June 2021 is still in operation, therefore municipalities need to budget for their employee related costs in line with the multi-year wage agreement, and also ensure the agreement is correctly implemented and applied as per clauses of the agreement.

5.2 Remuneration of councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. Any overpayment to councillors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councillor(s) concerned.

5.3 Budgeting for water under inventory

GRAP 12, paragraph .07 defines inventory as follows:

"Inventories are assets:

- (a) in the form of materials or supplies to be consumed in the production process,*
- (b) in the form of materials or supplies to be consumed or distributed in the rendering of services,*
- (c) held for sale or distribution in the ordinary course of operations, or*
- (d) in the process of production for sale or distribution."*

In terms of this definition water should be treated as inventory and should be budgeted and accounted for accordingly. Annexure B to MFMA Circular No. 70 (Municipal Budget Circular for the 2014/15 MTREF) included guidance on the treatment of non-revenue water and electricity. To date the National Treasury has allowed municipalities to either budget for bulk purchasing of water as a direct expense in the Statement of Financial Performance as an interim measure or to account for water under inventory.

Municipalities were cautioned in MFMA Circular No. 93 for the 2019/20 MTREF that the A1 Schedule for the 2020/21 MTREF will be amended in line with the prescripts of GRAP 12. The draft amendments to the A1 Schedule to cater for water under inventory in line with GRAP 12 is attached to the budget circular as **Annexure B**. The amendments are circulated for comments and will be implemented with effect from the 2021/22 MTREF.

In terms of the mSCOA definition **"Inventory consumed water"** water stock should be treated as follows:

Water stock must be accounted for as inventory. This will include water purchased and not yet sold at reporting date insofar as it is stored (controlled) in reservoirs and pipes at year end. Water stock also includes any water purification costs incurred for non-purchased water. Pre-purified, non-purchased water should not be capitalised as part of inventory. The cost of water purchased and not yet sold at reporting comprises the purchase price, import duties, and other taxes (other than those subsequently recoverable by the municipalities from the taxing

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authorities, such as VAT) and transport, handling and other costs directly attributable to the acquisition of finished goods, materials and services. Importantly, trade discounts, rebates and other similar items are deducted in determining the costs of purchase.

Substantial changes to the A1 schedule were required to accommodate this approach to account for water under inventory.

5.4 Budgeting for debt impairment in mSCOA

Municipalities are incorrectly using the line item for bad debts written-off under the Item Expenditure segment when budgeting for debt impairment. It should be highlighted that bad debts written-off is not the same as debt impairment. Debt impairment is the provision that the municipality makes for non-payment while bad debt written-off is the irrecoverable debts written off during the financial year as approved by Council per type of service. Therefore, municipalities are advised to use impairment loss under the Item Gains and Losses segment for debt impairment. This provides a breakdown for the different categories that can be impaired, for example, trade and other receivables from exchange transactions: water.

6. Conditional Grant Transfers to Municipalities

6.1 Non-compliance of in year monitoring

In terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), municipalities must submit to the transferring officers, National and Provincial treasuries documents and monthly grant reports as may be prescribed or required. Furthermore, section 12(2) of the Division of Revenue Act, 2019 (Act No. 16 of 2019) (DoRA) states that the municipality, as part of the report required in terms of section 71 of the MFMA, report on the matters referred to in subsection (4) and submit a copy of that report to the relevant provincial treasury, the National Treasury and the relevant Transferring Officer.

There are municipalities that have not been complying with the reporting requirements as stipulated above. Municipalities are reminded that non-submission of monthly reports translates to non-compliance with the MFMA and DoRA. The National Treasury and Transferring Officer will be implementing stringent measures to municipalities that do not comply with the prescripts. This includes, but is not limited to, the stopping and reallocation of conditional grants funding away from municipalities that are non-compliant. Municipalities are encouraged to comply with the reporting requirements in order to avoid withholding or stopping of an allocation. Reporting for conditional grants will also be extended in future to include the information from National Transferring Officers in the mSCOA format.

In terms of performance reporting on conditional grants, municipalities and Transferring Officers are urged to pay particular attention to the contents of money spent against conditional grants. Government is not realizing full value for money against the substantial investments it makes through grants. While financial reporting has become a routine matter on reporting, output/outcome based reporting has become important and it requires attention by all stakeholders. Workshops must be initiated across all government institutions to ensure value for money on conditional grants.

6.2 Stopping and reallocation in terms of the Division of Revenue Act

National Treasury as part of its in-year monitoring on conditional grants has through the Minister of Finance approved requests from the transferring officers to publish a gazette on stopping and reallocations between grants early in the beginning of the year, 2019/20. The gazette addresses shifting of allocations from underperforming local municipalities to their respective district municipalities, correction of errors against allocations made during the main budget and the conversion of allocations between schedules.

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Integrated National Electrification Programme

The Department of Energy (DoE) is stopping and re-allocating funds from the Masilonyana Local Municipality (LM) to Lejweleputswa District Municipality (DM) under the Integrated National Electrification Programme (INEP 5B). The Masilonyana LM and the Lejweleputswa DM have entered into a Memorandum of Understanding wherein it was agreed that the district municipality will implement the electrification project on behalf of the local municipality with the assistance of the Municipal Infrastructure Support Agent (MISA) to verify the work done.

Conversion of allocations

According to Section 21(2)(a) of the 2019 DoRA, National Treasury may, after consultation with the relevant transferring officer, receiving officer and provincial treasury, convert any portion of an allocation listed in Part B of Schedule 5 to one listed in Part B of Schedule 6 if it is satisfied that the conversion shall prevent under-expenditure or improve the level of service delivery in respect of the allocation in question or convert any portion of an allocation listed in Part B of Schedule 6 to one listed in Part B of Schedule 5.

Neighbourhood Development Partnership Grant

The Neighbourhood Development Partnership Programme within the National Treasury is converting funds under the Neighbourhood Development Partnership Grant (NDPG) due to anticipated underspending. The 2019/20 NDPG 5B allocations for West Rand DM and Emfuleni LM will be converted from Part B of Schedule 5 to Part B of Schedule 6.

The Municipal Emergency Housing Grant

An amount of R149.1 million is allocated to Eastern Cape and KwaZulu-Natal municipalities after the Department of Human Settlements (DHS) declared a disaster in municipalities in these provinces. The allocation is done through the Municipal Emergency Housing Grant (MEHG) for the emergency relief to fund the temporary shelters following various disaster incidents namely fire and severe rain that caused damages and affected home owners. Funding for the MEHG remains unallocated in the Division of Revenue Act it only gets allocated upon disaster declaration.

Correction of errors in the Division of Revenue Act

According to Section 16(2) of the 2019 DoRA, for purposes of correcting an error or omission in an allocation or framework published, the National Treasury must on its initiative and after consultation with the relevant transferring officer by notice in the Gazette amend the affected allocation or framework.

The Magareng, Emthanjeni and Prince Albert local municipalities in the Northern Cape and Western Cape province respectively had their 2019/20 MIG erroneously allocated in the Section 16 gazette. The MIG allocation for the Prince Albert LM did not take into account the final sport allocation of R3.6 million which was allocated to the Magareng (R2 million) and the Emthanjeni (R1.6 million) local municipalities.

6.3 Invoice Verification against conditional grant expenditure/ Cost reimbursement

National Treasury has over the past two years introduced a system of monitoring all invoices that are paid by municipalities against the transferred conditional grants. The process involves a team of various stakeholders to be periodically placed in municipalities and facilitate verification on all issued invoices to check whether the work done is compliant to the conditional grant framework. This initiative was necessitated by the extent of unauthorized,

irregular and unrecognized expenditure that was being recorded by municipalities through the Auditor General's report. This process will also reduce and ultimately seek to eliminate the extent of misuse of conditional grant allocations.

A selected number of municipalities are earmarked on an annual basis to be supported through this process and transfers are only made to these municipalities once the team is satisfied after verification of the invoices has taken place. These processes assist against the transfer of funds for projects that are not ready for implementation, but at the same time recognizes municipalities that are spending well and incentivizes them for the good work.

Furthermore, in instances where a local municipality is unable to deliver the current year's projects, this process allows for the funds be rechanneled through their district municipalities as part of the District Development Model launched in November 2019. The District Development Model allows for government to allocate funding to the district for implementation on behalf of the local municipality until such time that capacity is built within the local municipality to implement projects on their own.

A process map for invoice verification/or cost reimbursement is attached as **Annexure C**.

7. Preparation of Municipal Budgets for 2020/21 MTREF

7.1 Schedule A1 version to be used for the 2020/21 MTREF

National Treasury has released Version 6.4 of the Schedule A1 (the Excel Formats) which is aligned to Version 6.4 of the mSCOA classification framework and must be used when compiling the 2020/21 MTREF budget. Refer to Annexure B for the changes to this version of the Schedule A1.

ALL municipalities **MUST** prepare their 2020/21 MTREF tabled and adopted budgets using the A1 schedule version 6.4.

It is imperative that all municipalities prepare their 2020/21 MTREF budgets **in their financial systems and that the Schedule A1 be produced directly from their financial system**. Vendors have demonstrated their budget modules to the National Treasury and provincial treasuries. All financial systems have this functionality to assist and prepare budgets and to generate the prescribed Schedule A1 directly from the financial system. Therefore, there is no reason why the 2020/21 MTREF budget must be done manually which has been found to create alignment problems.

Municipalities **must** start early enough to capture their tabled budget (and later the adopted budget) in the budget module provided and **must** ensure that they produce their Schedule A1 directly out of the budget module.

Ultimately the aim is to get to a point where all municipalities budget and transact directly in and report from their core financial system. This will result in one version of the 'truth' where the financial performance reported to Council will not differ from the financial performance information submitted to and published by National and provincial treasuries. This will also reduce the reliance on consultants and system vendors to prepare municipal reports.

The National Treasury has indicated in MFMA Circular No. 93 that in future all A1 Schedules must be submitted in PDF format only. Some vendors have expressed concerns regarding the layout of some of the worksheets and the presentation thereof in PDF. Given the fact that the mSCOA classification framework makes it possible to generate the financial data required in the A1 schedule directly from the data strings and to promote the mSCOA approach for additional data needed and prescribed in the MBRR from sub-systems, the National Treasury will only accept a prescribed data string containing the supporting data, populated and

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uploaded by each municipality (refer to the attachment to this MFMA Budget Circular No 98 on the website for the layout of the data string) from the **2020/21 MTREF**. The publication in the 2020/21 MTREF of non-financial data will be done using the supporting data uploaded from these data strings.

The National Treasury will no longer gather supporting data from the MBRR A1 Schedules, but will expect each municipality to submit the prescribed supporting data strings containing the required data using the LG Upload Portal.

The detail of supporting data strings is available as attachments to this circular.

Version 6.4 of Schedule A1 is available on the following link and is accompanied a comparison between mSCOA vs 6.3 and vs 6.4, highlighting changes made.

<http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury's website at:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

7.2 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
Buffalo City	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Free State	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
Johannesburg & Tshwane	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
eThekweni	Johan Botha	012-315 5171	Johan.Botha@treasury.gov.za
	Una Rautenbach	012-315 5700	Una.Rautenbach@treasury.gov.za
	Abigail Maila		Abigail.Maila@treasury.gov.za
Limpopo	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Musa Mnguni	012 315 5072	Musa.Mnguni@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Phumelele Gulukunqu	012 315 5539	Phumelele.Gulukunqu@treasury.gov.za
North West	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
Cape Town George	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Willem Voigt &	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	Igdataqueries@treasury.gov.za

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National and provincial treasuries, will undertake a completeness check on the data string submissions and will analyse the supporting data strings. Where municipalities have not provided complete supporting information, the municipality will be informed and will be required to make the necessary corrections and resubmit the data strings.

7.3 Verification process and period of 2020/21 MTREF budgets

As the mSCOA reporting requirements state that a budget must be locked into the financial system by latest 30 June before the start of the new municipal financial year, in the previous timeframes provided, there was no opportunity to evaluate the adopted budget to be funded and complete BEFORE the start of the municipal financial year. The traditional verification period from July to September can no longer be applied as the municipalities are already transacting against the adopted and locked budget. Amending an unfunded and incomplete budget in an adjusted budget is also not the solution as the National Treasury only considers an adjusted budget in the third and fourth quarter of the financial year for analysis and publication purposes.

The verification period of all municipal budget will therefore be brought forward to the period 31 May to 30 June. In this one-month period, the National and provincial treasuries will be required to evaluate all municipal budgets for completeness and for being fully funded. Any adjustment that need to be made must be done before the start of the municipal financial year on 1 July.

Municipal managers are reminded that the annual budget must be accompanied by a quality certificate and council resolution, as well as a budget locking certificate (in the case of adopted budgets) in accordance with the format specified in Regulation 31 of Schedule A of the Municipal Budget and Reporting Regulations.

The National Treasury would like to emphasise that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, ***they will be required to go back to the municipal Council and table a complete budget document aligned to the requirements of the Municipal Budget and Reporting Regulations and the Municipal Standard Chart of Accounts Regulations. In addition, where municipalities have adopted an unfunded budget, they will be required to correct the budget to ensure they adopt and implement a funded budget.***

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year monitoring reports for both the parent municipality and its entity or entities. The following must be compiled:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats;
- An annual budget, adjustments budget and monthly financial reports for the entity in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The budget and data strings that the municipality submits to National Treasury must be a consolidated budget for the municipality (including entities). The budget of each entity must be submitted on the D schedule.

Annually during the budget verification process, it is noted that municipalities have challenges to align the audited years, which results in amendments to the Schedule A. Municipalities

must ensure that the audited figures and adjusted budget figures captured on the Schedule A aligns to the annual financial statements and Schedule B respectively.

8. Budget process and submissions for the 2020/21 MTREF

8.1 Submitting budget documentation and schedules for 2020/21 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that, **immediately** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in electronic formats. If the annual budget is tabled to council on **31 March 2020**, the final date of submission of the electronic budget documents and corresponding mSCOA data strings is **Wednesday, 01 April 2020**.

Section 24(3) of the MFMA, read together with regulation 20(1) of the Municipal Budget and Reporting Regulations, requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury **within ten working days** after the council has approved the annual budget. E.g. if the council approves the annual budget on **29 May 2020**, given the new timeframe for the evaluation of the municipal budgets, the adopted budget data strings and documentation must be submitted by the latest **Monday, 1 June 2020**.

Municipalities are no longer expected to submit hard copies of budget related documents to National Treasury from the 2020/21 MTREF.

8.2 Expected submissions for 2020/21 MTREF

- The budget documentation as set out in the Municipal Budget and Reporting Regulations (MBRR). The budget document must include the main Tables (A1 - A10) and the supporting tables in the A1 schedule must be submitted in the prescribed mSCOA data string in the format indicated in an attachment as part of this circular.
- the draft and final service delivery and budget implementation plan in electronic PDF format;
- the draft and final integrated development plan;
- the council resolution for the tabled and adopted budgets;
- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations for the tabled and adopted budgets;
- schedules D specific for the entities; and
- A budget locking certificate immediately at the start of the new municipal financial year on 1 July.

Budget related documents and schedules must be uploaded by approved registered users using the LG Upload Portal at: <https://lguploadportal.treasury.gov.za/>.

Please note that the LG Upload Portal does not have the same size restrictions previously encountered but requires all documents to:

- be in PDF format only; and
- each PDF file must NOT contain multiple document e.g. council resolution and quality certificate within the budget document. Each document type must be identified and uploaded separately.

Any problems experienced in this regard can be addressed with Elsabe Rossouw at Elsabe.Rossouw@treasury.gov.za.

In addition to the above-mentioned budget documentation, metropolitan municipalities must submit the draft Built Environment Performance Plan (BEPP) tabled in council by 31 March 2020 to Yasmin.coovadia@treasury.gov.za. If the BEPP documents are too large to be sent via email (exceeds 4MB) please submit to yasmin.coovadia@gmail.com or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with Yasmin.Coovadia@treasury.gov.za. Hard copies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001. (Yasmin to confirm if she still needs hard copies.)

8.3 Retirement of the Budget reform returns (Appendix B)

Municipalities must conclude all reporting for 2018/19 up to restated audit outcomes on the Appendix B (old electronic returns) to lgdatabase@treasury.gov.za before we can retire the returns.

Ensure that each municipality also submit the pre-audit and audited data strings in the mSCOA classification framework as data strings and that the figures are aligned to the Appendix B returns. Pre-audit and audited outcomes will only be submitted in the mSCOA data strings prescribed from 2019/20 onwards.

8.4 Publications from the mSCOA classification framework

The 2019 MTREF and the preliminary Quarter 1 Section 71 results for the 2019/20 financial year that has recently been published, have exposed that the credibility of the mSCOA data strings is a concern. At the core of the problem is:

- The incorrect use of the mSCOA and municipal accounting practices by municipalities;
- A large number of municipalities are not budgeting, transacting and reporting directly in/from their core financial systems. Instead they prepare their budgets and reports on excel spreadsheet and then import the excel spreadsheets into the system. Often this manipulation of data leads to unauthorised, irregular, fruitful and wasteful (UIFW) expenditure and fraud and corruption as the controls that are built into the core financial systems are not triggered and transactions are processed that should not be processed; and
- Municipalities are not locking their adopted budgets and their financial systems at month-end to ensure prudent financial management. To enforce municipalities to lock their budgets and close their financial system at month-end in 2020/21, the Local Government Database and Reporting System will lock all submission periods within the reporting period at the end of each quarter. The published period will NOT be opened again to ensure consistency between publications. System vendors were also requested to build this functionality into their municipal financial systems.

To improve the credibility of these data string, National and provincial treasuries are analysing the accuracy of the data strings and the use of the six regulated segments. The National Treasury has developed tools to analyse the segment/chart use and trained budget analysts from both National and provincial treasuries on the use thereof.

The data strings are also verified against the Council adopted budget (A1 Schedule), adjustments budget (B Schedule) and monthly performance against the budget (C Schedule) to ensure that these figures reconcile.

Quality improving focus areas for the 2020/21 MTREF:

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- Pay specific attention to the funding of the capital budget and expenditure. The total capital expenditure must balance with the total funding used. Currently the expenditure is much higher than the funding reported.
- Opening balances, especially for capital projects, will always be DEFAULT projects as it will remain a system activity governed by council decision. In the current publications, capital expenditure is highly overstated due to incorrect use of opening balances for capital projects and presents a very inflated view of the actual capital expenditure.
- The cash flow data supplied by municipalities is not credible. This is partly due to the different ways in which the vendors treat actual cash collected but also is a result of the National Treasury not giving clear guidance on the procedures and processes to follow to get credible cash flow figures. In this budget circular signals have been given as to the treatments the National Treasury wants all municipalities to follow to get credible figures from the mSCOA data strings. The National Treasury will implement these guidelines in March 2020 in time for the receipt of the 2020/21 MTREF budget data strings. It will affect the third and fourth quarter Section 71 publications of 2019/20 as well.
- It is imperative that vendors assist municipalities to populate SA30 / SC30 when submitting cash flow figures. The detail that is required to ring fence functions and to determine actual cash collections are in the mentioned MBRR supporting worksheets and not in A7 / C7 which is a summarised version. When transferring payments made from sub-system to the general ledger, please ensure that these transfers are done using the prescribed 6 segments at the detailed level prescribed in SA30 / SC30.
- Municipalities are not using the FUND, REGION and COSTING segment correctly. In many instances these segments are simply defaulted and hence the true power of the mSCOA classification framework cannot be demonstrated.
- The National Treasury is currently developing Municipal Money Phase II. The first step is to interactively show all capital projects municipalities have budgeted for and are reporting on monthly to all citizens. It has become apparent that many municipalities are not using the correct GPS coordinates when reporting on the capital projects. Many are simply using the GPS coordinates of the municipal building or using 0 coordinates. Special attention must be given to the correct location and the proper description of projects as citizens will now be able to drill down and follow what is happening in their own wards.

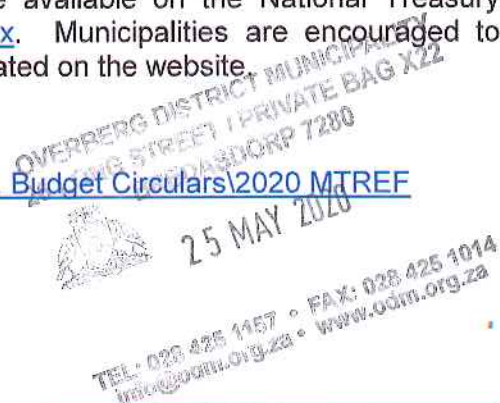
8.5 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Pages/Default.aspx>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

Link to all previous circulars

<K:\CD - LGBA\Municipalities\20. Budget Regulations\04. Budget Circulars\2020 MTREF>



PS

Contact



national treasury

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JH Hattingh
Chief Director: Local Government Budget Analysis
06 December 2019

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Annexure A – Cash Flow Reconciliation

The following movement accounts should only be used for cash inflow and outflow transactions:

Item Assets:

- **Collections:** Collections received pertaining to a respective account (example is collection on receivables from non-exchange (property rates) and non-exchange (service charges electricity) transactions).
- **Acquisitions:** Purchases of assets and other expenditure.
- **Disposal:** Sale of non-current assets (example land).
- **Earned:** Interest earned on a bank account.

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Item Liabilities:

- **Receipts:** Current year receipts on transfer and subsidies.
- **Advances:** Advances taken for the year, example for borrowing.
- **Repayments:** Repayments for the year, example for borrowing.
- **Payments:** Payments made; example defined benefits.
- **Withdrawals:** Payments made, examples are for bulk purchases for electricity and bulk purchases water.

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Funding segment

Most municipalities are transacting incorrectly on the funding segment and accordingly overstate the cash balances available per function (example energy sources (electricity), water management (water treatment) etc. for the payment of services.

The "Funding" segment in the financial system identifies the various sources of funding available to municipalities for financing expenditure relating to the operation of the municipality for both capital and operational expenditure.

The intent with the Funding segment is to assist municipalities in the management of available funds to use in running the municipality (working capital), capital expanding, maintenance programmes and operational projects intended for the benefit of the community. **The underlying principle in recording of transactions in this segment is therefore cash based or funds available to utilise.**

The key question in finding the appropriate classification code for this segment is: "against which source of funding is the payment allocated and against which source is revenue received?"

The primary sources of funding for a municipality are property rates, service charges, equitable share and own revenue. Further to these sources of revenue a municipality also spend funds transferred from other sectors within government, namely transfers and subsidies such as appropriated by national and provincial government in terms of the Division of Revenue Act (DORA). A further source of funds available for utilisation is "cash backed reserves" as directed by the municipality's financial policy on the utilisation of the reserves.

The projects as defined within the Project segment together with the "funding" and "Item" segments provide information on how funds have been spent and on what. The Funding segment's structure distinguishes between "Operational, Capital and Non-Funding Transactions".

Operational: Operational revenue provides for funds from all other sources of income such as taxes, service charges, commercial services, transfer and subsidies, etc.

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Capital: Funds to finance capital projects.

Non-funding Transactions: This is items that does not relate to a cash transaction.

Examples of non-funding transactions are:

- Billing for services on consumer accounts issued;
- Recording of invoices;
- Depreciation; and
- Debt provision.

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Example 1: A municipality has issued a consumer account (billing) to a client for electricity consumption amounting to R100 in Ward X.

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The transaction will be recorded as follows:

Segment	Dt	Cr
Project	Default	Default
Function	Function: Energy Sources: Non-core Function: Electricity	Function: Energy Sources: Non-core Function: Electricity
Item	Assets: Current Assets: Trade and other Receivables from Exchange Transactions: Trading Service and Customer Service Debtors: Electricity: Monthly Billing	Revenue: Exchange Revenue: Service Charges: Electricity: Electricity Sales ;Domestic Low: Conventional Non funding transaction
Funding	Non funding transaction	
Region	Ward X	Ward X
Costing	Default	Default
Amount	100	100

The monthly billing of a consumer does not relate to any cash inflow, the funding segment therefore a non-funding transaction.

Example 2: The client pays the municipality R100 on the consumer account received.

The transaction will be recorded as follows:

Segment	Dt	Cr
Project	Default	Default
Function	Function: Energy Sources: Non-core Function: Electricity	Function: Energy Sources: Non-core Function: Electricity
Item	Assets: Current Assets: Cash and Cash Equivalents: Cash at Bank: Bank Account: Specify (replace with account description): Deposits	Assets: Current Assets: Trade and other Receivables from Exchange Transactions: Trading Service and Customer Service Debtors: Electricity: Collections
Funding	Fund: Operational: Revenue: General Revenue: Service Charges: Electricity	Fund: Operational: Revenue: General Revenue: Service Charges: Electricity
Region	Ward X	Ward X
Costing	Default	Default
Amount	100	100

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The payment received will be recorded as a cash inflow against revenue service charges electricity for the function electricity. The electricity function will now have R100 funding (cash inflow) available for the payment of expenditure.

Example 3: The municipality receives an invoice from Eskom for the usage of electricity amounting to R50.

The transaction will be recorded as follows:

Segment	Dt	Cr
Project	Municipal Running Cost	Municipal Running Cost
Function	Electricity	Electricity
Item	Expenditure: Bulk Purchases: Electricity: ESKOM	Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: Electricity Bulk Purchase: Deposits
Funding	Non funding transaction	Non funding transaction
Region	Mun	Mun
Costing	Default	Default
Amount	R50	R50

The recording of an invoice in the financial system does not relate to any cash outflow, no payment has been made, the funding segment therefore is a non-funding transaction.

Example 4: The municipality pay Eskom R50 on the invoice received.

The transaction will be recorded as follows:

Segment	Dt	Cr
Project	Default	Default
Function	Electricity	Electricity
Item	Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: Electricity Bulk Purchase: Withdrawals	Assets: Current Assets: Cash and Cash Equivalents: Cash at Bank: Bank Account: Specify (replace with account description): Withdrawals
Funding	Fund: Operational: Revenue: General Revenue: Service Charges: Electricity	Fund: Operational: Revenue: General Revenue: Service Charges: Electricity
Region	Mun	Mun
Costing	Default	Default
Amount	R50	R50

The payment made will be recorded as a cash outflow against revenue service charges electricity for the function electricity. The electricity function will now have a balance of R50 cash available (funding) which is the difference between the cash received of R100 from a consumer on electricity consumption (example 2) and the payment of R50 to Eskom for the usage of electricity (example 4).

The electricity function will have a net balance of R50 positive cash (funding) which reconcile to the net cash in the bank account of R50.

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Annexure B – Amendments to the A1 Schedule to cater for water under inventory in line with GRAP 12

Substantial changes to the A1 schedule were required to accommodate the approach to account for water under inventory. The draft adjustment to the A1 Schedule (Excel version) is attached to this published circular with amendments highlighted in light orange. The Excel document has been populated for one financial year to demonstrate the accounting treatment of the proposed changes. These changes are not for implementation during the 2020/21 MTREF but are included in the circular for comments prior to final implementation during the 2021/22 MTREF. The main changes were to Table SA3 that required further changes to some other worksheets as indicated below.

Table SA3

Changes to this table included the addition of water and other inventory items to enable municipalities to fully budget for the acquisition, issuing, adjustment, write-off, transfer and sale of all inventories. This will provide a detail reconciliation for the disclosure of inventory on the Statement of Financial Position (Table A6). This section has been aligned to the mSCOA chart - Item Assets – Inventory and, as it relates to water inventory, also to the IWA Modified Water Balance utilised by the DWS. The layout of the section includes the following inventory items:

- Water (separate item)
- Agricultural, Consumables, Finished Goods, Materials and Supplies (consolidated into one item)
- Work-in-progress (separate item)
- Housing Stock (separate item)
- Land (separate item)

It is important to note that, as a result of these changes, bulk purchasing of water will be processed as a cash transaction in the Statement of Financial Position – Acquisition of Inventory (Table A6). Acquisitions of water stock should include the following:

- Bulk purchases - Supply from bulk or other water service providers recognised by the amount paid.
- Water purified - Potable supply from Water Treatment Works. Value is to be determined by calculating primary and secondary cost components.
- Natural sources - Supply from boreholes, springs, fountain if not supplied through the water treatment plant. Value is to be determined by calculating primary and secondary cost components.

Currently the Statement of Financial Performance (Table A4) reflected the bulk purchasing of water as a cash expense. In terms of the change to treating water as inventory the cost of sales (water inventory consumed) is disclosed as a separate non-cash expense included under "Other materials & inventory consumed" on Table A4.

The cost of water losses and any write-down of inventory are expensed as a non-cash entry under "Expenditure by type Losses" on Table A4. When there is clear evidence of an increase in net realisable value of inventory adjustments are accounted for as a non-cash entry under "Revenue by source Gains" on Table A4.

Water Inventory consumed (cost of sales) included under "Other materials & Inventory Consumed" on Table A4 should include the following:

Billed Authorised Consumption

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Billed Metered Consumption

- Free Basic Water
- Subsidised Water
- Revenue Water

Billed Unmetered Consumption

- Free Basic Water
- Subsidised Water
- Revenue Water

Un-Billed Authorised Consumption

- Unbilled Metered Consumption
- Unbilled Unmetered Consumption

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The above-mentioned amendments to Table SA3 also necessitated adjustments to the following other tables as indicated below:

Table SA1

In order to adequately account for inventory, including water inventory, the following detail calculations were added on Table SA1:

Addition of Other materials & Inventory Consumed

- Inventory Consumed - Water
- Inventory Consumed - Other material
- Other materials

Total Other Material & Inventory Consumed

Bulk purchases: Electricity & Waste Water (previously Electricity & Water - now water changed to "Waste Water")

The change of terminology

- Electricity Bulk Purchases (no change)
- Waste Water Bulk Purchases (previously Water Bulk Purchases now water changed to "Waste Water")

Table A4

The change of terminology:

- Bulk purchases now **"Bulk purchases: Electricity & Waste Water"**
- Gains on disposal of PPE now **"Gains"**
- Loss on disposal of PPE now **"Losses"**
- Other Material changed to **"Other materials & inventory consumed"**

Table SA 30

The changes of terminology to cash payments by type:

- Bulk purchases - Electricity now changed to **"Bulk purchases - Electricity & Waste Water"**
- Bulk purchases - Water & Sewer" now changes to **"Acquisition Inventory - Water & other inventory"**

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Annexure C – Process map for invoice verification/cost reimbursement

ACTIVITY	INSTITUTION	INDIVIDUAL
Step 1: Municipality receives invoices from the contractors and consultants	Municipality	Technical Director and PMU Manager
Step 2: Check completeness and all documents included and update the verification list/implementation plan	Municipality	PMU Manager
Step 3: Invoices and verification list submitted to Province (PT, Transport, CoGTA province, DWS, Energy, human settlement and MISA)	Municipality	Technical Director
Step 4: Province coordinates the site verification meeting/s with all stakeholders (Prov CoGTA and Treasury, MISA and municipality)	Province	Provincial selected lead official
Step 5: Municipality arranges with consultants and contractors to be on site and prepares the necessary progress report	Municipality	Technical Director and PMU
Steps 6: Site meeting/s held	(Prov CoGTA/Treasury, MISA and municipality)	Verification Team
Step 7: Transferring National Officer/MISA prepares the verification report and shares with all the verification team members. It recommends the amount to be released to municipality or recommends a refer back	Transferring National Officer/MISA	Transferring National Officer/MISA
Step 8: Verification team (coordinated by Province) to consider the recommendations by Transferring National Officer/MISA and submit recommendations to NT/Sector department	Province	Transferring National Officer/MISA with Provincial Treasury

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ACTIVITY	INSTITUTION	INDIVIDUAL
Step 9: Transferring National Office reviews all documentation submitted and: (i) either refer back to Province for corrections; or (ii) submits report to NT	Transferring National Officer	Director: Grant Administration in national department
Step 10: NT evaluates and provides go ahead to Transferring National Officer and confirms amount for the transfer	National Treasury	Municipal Grant Monitoring and Analysis (MGMA) Unit within NT
Step 11: Transferring National Officer prepares sundry payment advise for Finance and confirm the date with NT	Transferring National Officer	Transferring National Officer
Step 12: Finance confirms transfer details with National Treasury (date amount) and loads transfer NT loads transfers on Safety Web	Finance	Finance Grant Administration Unit with NT
Step 13: Transferring National Officer confirms transfer with receiving officer	Finance	FINANCE
Step 14: Municipality effects the payments to contractors and submit Proof of Payment (POP)'s Transferring National Officer	Municipality	Technical Director / CFO
Step 15: Next transfer of funds may be effected once the previous POP has been verified	National Treasury and Transferring National Officer	National Treasury and Transferring National Officer

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Annexure to MFMA Circular No. 99

Municipal Finance Management Act No. 56 of 2003

Annexure to MFMA Circular No. 99

This Annexure to MFMA Circular No. 99 provides further guidance to municipalities and municipal entities regarding Government Gazette No.43181 on local government: Municipal Finance Management Act, 2003 - exemption from the Act and Regulations that was published on 30 March 2020.

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1. MFMA Exemption Notice

The President of South Africa declared a nationwide lockdown, where all citizens, except those that form part of essential services, were ordered to stay home for a period of 21 days. Those working in essential services, as defined in the latter announcement, were exempted from the nationwide lockdown declaration. The nationwide lockdown commenced at midnight on Thursday, 26 March 2020. This announcement will broadly affect how municipalities and municipal entities undertake their financial management responsibilities for the remainder of the 2019/20 financial year in terms of the MFMA and more imminently the 2020/21 MTREF budget preparations process.

As a result, the Minister of Finance issued a conditional Exemption Notice in terms of section 177(1)(b) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) on 30 March 2020 to facilitate and enable the performance of legislative responsibilities by municipalities and municipal entities during the national state of disaster. Find hereto attached a list of key time bound actions to be taken by MUNICIPALITIES which may be affected during the National State of Disaster (Appendix 1). However, it should be noted that:

- (a) this is not an exhaustive list; and
- (b) some of these provisions may fall outside or within the scope of the exemption should:
 - i. the period of the disaster be extended; or
 - ii. the period of the disaster be terminated earlier than anticipated.

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Furthermore, the Minister of Cooperative Governance and Traditional Affairs, in terms of section 27(2) of the Disaster Management Act, 2002 (Act 57 of 2002) ("the DMA"), issued directives to address, prevent and combat the spread of COVID-19 in South Africa.

Municipalities and municipal entities will be exempted from the timeline provisions in the MFMA, until such time that the national state of disaster declaration is lifted by the Minister of Cooperative Governance and Traditional Affairs. The exemption is conditional in that "any action that was required to be taken in terms of the MFMA must be taken within 30 days after the national state of disaster lapsed or is terminated". This exemption should therefore enable municipalities and municipal entities to undertake their financial management responsibilities including their budget preparation processes in a manner taking cognisance of the challenges experienced as a result of the announcement of the national state of disaster and the nationwide lockdown. It also provides for a special adjustments budget to address any expenditure relating to COVID-19 for the current municipal financial year ending 30 June 2020.

Municipalities should note that only one adjustments budget will be allowed between the date of the declaration of the national state of disaster and 15 June 2020, which is the date when it is envisaged to end in terms of the DMA. Municipalities should therefore plan the date when the municipal council will pass the adjustments budget carefully to ensure that all related expenditure is authorised in this one special adjustments budget.

It is important that the Exemption Notice be understood within the context of the COVID 19 pandemic and the related declarations made by the President of the Republic of South Africa. The Exemption provided enabled a relaxation of all those provisions that would have compromised amongst others, the social distancing and the prohibition of gatherings of more than 100 people measures that was introduced as part of the national state of disaster declaration. The latter refers to council meetings where reports had to be approved before being made public, public consultation meetings, sitting of bid committees etc. In other words, every action or decision that requires some degree of human contact will be covered by this conditional exemption. All other actions or decisions e.g. paying suppliers within 30 days of receipt of invoice, etc. that involve minimal to no human contact should continue as normal.

Subsequent to the issue of the exemption notice, there were various queries raised by municipalities and other stakeholders on certain practical implications of the notice. This circular seeks to provide further clarity in this regard.

2. Socio-economic Impact

The National State of Disaster and subsequent lockdown comes amidst already dire macro-economic conditions which have seen South Africa slump into a technical recession and downgraded to sub-investment grade ("junk" status) and worsening already high levels of unemployment.

The lockdown will likely have a devastating effect on economic activity as non-essential business are forced to shut down completely resulting in a reduction in overall economic output and job losses. National Government, in conjunction with prominent private sector role-players, has introduced various forms of relief programmes to aid small businesses and employees alike during the period of the lockdown to compensate for a loss of income and wages, etc.

Municipalities will be impacted negatively due to a loss of revenue streams as businesses, households and communities reel from the economic fallout caused by COVID-19. They may also be required to expand their scope of basic services and free basic services to respond

directly to the socio-economic impacts of the pandemic and prevent the transmission of communicable diseases.

Given the developmental role of Local Government articulated in the Constitution, municipalities must assist Small-Medium Micro Enterprises (SMMEs) and communities to access the information on relief measures to ease the impact of COVID-19 provided by government.

3. Generic principles for considering a municipal response

The following core principles have been identified as being relevant in an event of disasters, where governance and financial management practices are still required, but balanced with the need for rapid and impactful responses:

- **Strategic management:** (i) Extraordinary operations that are different from day-to-day activities are required. (ii) A balance is required between the controls and speed of decision-making within the applicable legal framework, and the need to be responsive to COVID-19 requirements; and (iii) Disaster-related decisions should be sub-delegated to and exercised by those closest to and critical to the need to respond to the pandemic;
- **Supply chain management:** (i) Sourcing rules should be appropriately adapted within the applicable legal framework to enable procurement decisions to be exercised in a manner that achieves the desired procurement outcomes with the required urgency and responsiveness as far as is reasonably possible. MFMA Circular No. 100 already provide guidance in this regard. (ii) Applicable procurement roles should be adapted for the purposes of ensuring adequate emergency preparedness planning and responsiveness to the pandemic; and (iii) Resources will be deployed by organs of state most suitable to respond to the COVID-19 relief procurement needs from a legal, practical, resource and skill capability perspective;
- **Donations and sponsorship:** regulation 48 of the Municipal Supply Chain Management Regulations provides that the accounting officer of a municipality or municipal entity must promptly disclose to the National Treasury and the relevant provincial treasury any sponsorships promised, offered or granted to the municipality or municipal entity, whether directly or through a representative or intermediary, by any person who is (i) a provider or prospective provider of goods or services to the municipality or municipal entity or (ii) a recipient or prospective recipient of goods disposed or to be disposed of by the municipality or municipal entity. Therefore, municipalities or municipal entities, must as part of the envisaged reporting in terms of MFMA Circular No. 100, report all donations/sponsorships received from the local or international donor community to the National Treasury and the relevant provincial treasury within 30 days of receipt.
- **Disaster Response Plans:** Municipalities should commit to pre-approved response plans, adjusted as necessary, and guard against deviations from established disaster response frameworks;
- **Risk assessment and mitigation:** As the pandemic rapidly spreads, municipalities must conduct a localised risk assessment to help identify areas of most pressing need. The assessment should reflect on likelihood and impact/magnitude of each risk. Municipalities are advised to amend their risk registers accordingly;
- **Revenue Management:** Revenue streams must be actively protected to mitigate the financial impact of COVID-19. Most business and households will feel the financial impact of COVID-19 (albeit to a varying degree) and will likely reprioritise their own spending patterns;
- **Expenditure Management:** All non-essential spending should be curtailed to optimise savings that can in turn be applied for disaster relief. Strategic management of priority functional classifications of budget allocations and basic incremental increases to primary mandates and functions to ensure basic operational effectiveness (recurrent budgeting) should be undertaken, with savings and developmental project allocations

- channelled to areas of need identified through risk assessment while not losing sight of existing capital projects requirements; and
- Records are maintained for all expenditure incurred to ensure effective internal controls, special adjustments budget allocations and appropriations, and audit purposes.

4. Budgetary Implications

In response to the impact of COVID-19, municipalities are currently considering the reprioritisation of their funding allocations for the 2019/20 and 2020/21 financial year. Given the prevailing circumstances, municipalities may be under pressure to grant some form of relief to consumers, such as rates holidays, etc. However, we advise municipalities not to make assumptions about the ability of consumers to pay under these circumstance and prematurely grant relief measures as this is not supported by the National Treasury. We strongly advise municipalities to assess the merits of each case.

In doing so, National Treasury recommends that municipalities consider the following guiding principles:

- i) Where municipalities consider initiatives to reduce the impact of COVID-19 on businesses and economic households such as rebates, payment holidays, relaxation of credit control measures municipalities –
 - a. must ensure that their liquidity and overall financial sustainability is not compromised;
 - b. in granting rebates to their consumers, should consider all the relevant legislation, regulations such as Municipal Property Rates Act (MPRA), MFMA dealing with revenue management within the disaster management principles;
 - c. must ensure that the relaxation of levying of interest for overdue payments for municipal services should be in line with Council's policies, by-laws and other applicable legislation;
 - d. must from a tariff perspective, understand that the prohibition on increasing tariffs in terms of section 28(6) of the MFMA still remains. Any tariff increase required during this national disaster period will be considered on a case by case basis. Municipalities are however allowed to decrease their tariffs in-year. With regard to tariffs tabled as part of the draft budget, the National Treasury views this as "indicative" and might change after the public consultation process. We therefore advise that whatever tariff is introduced or proposed as part of the draft budget tabled in March is indicative and municipalities are allowed to change the tariff (increase or decrease) **before** the final budget is adopted by the municipal council;
 - e. must as it relate to public consultation consider section 17(3)(a) of the MFMA which requires that the draft budget must be accompanied by draft resolutions that amongst others, impose any municipal taxes and setting any municipal tariff for the specific budget year. If the indicative tariff that was used to consult the public on the draft budget changed significantly post consultation, the municipal council will have to consult again on the revised tariff given the impact on the consumer. The nature of the consultation is the discretion of the municipality as it is not a legal requirement at the moment to consult again after the initial draft budget was made public. However, reasons for increasing the tariffs must be provided, and the municipality must consider special short-term tariff measures, so any increase may be undertaken on a short-term basis and reversed, depending on a case-by-case basis; and
 - f. Expenditure side measures and cost savings on the budget must also allow for limitations on increases as the levels of affordability for households and business may be breached.

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- ii) With respect to relief strategies to indigent households, municipalities should consider:
 - a. reviewing their respective indigent policies to factor in the potential economic impact of COVID-19 on poor households; and
 - b. the possibility of an increase in the number of indigent households while the quantum for free basic services remains within the national policy e.g. 6 kilolitres for water. Municipalities must ensure that financial sustainability is not compromised in implementing these policies. If the increase is implemented for the remainder of 2019/20 financial year (quarter four), it can be effected as part of the anticipated adjustments budgets allowed for by the Exemption Notice No. 43181 dated 30 March 2020.
- iii) Municipalities are reminded that any expenditure related to COVID-19 should be **limited to the implementation of their mandates as outlined in the Constitution**, specifically related to the provision of basic services i.e. water, sanitation, refuse and electricity amongst others. By implication avoid creating unfunded mandates for themselves.

5. Conditional grants being used to respond to COVID-19

Municipalities should follow guidance issued by transferring officers regarding the use of conditional grant funds to support the response to the disaster. Some of the projects that need to be implemented urgently (such as provision of water infrastructure) can already be funded within the purpose and rules of conditional grants. In such cases, transferring officers will advise on the process for changing conditional grant business plans to enable the implementation of such projects.

Transferring officers and National Treasury will advise municipalities of any further changes to the use of conditional grants in 2019/20 to facilitate the response to the COVID-19 disaster.

Municipalities should follow closely any announcements from the National Treasury regarding revisions to allocations and conditional grant rules for 2020/21.

6. Tabling and adoption of 2020/21 MTREF budgets

It should be noted that municipalities that have already tabled their budgets will not be required to re-table such budgets after the lockdown given that they have already complied with the timelines for tabling. The exemption notice does not nullify compliance with the requirements of the MFMA prior to the nationwide lockdown. The exemption notice was issued to facilitate instances where municipalities could not comply with the provisions of the MFMA due to the nationwide lockdown.

Where a municipality has not submitted or published the tabled budget during the nationwide lockdown, then the exemption notice enables those municipalities to comply with these requirements within 30 days from the date that the national state of disaster is lifted. All requirements are therefore relaxed for as long as the national state of disaster is in effect. Note however that those municipalities that can comply with the law despite the current situation should continue to do so and report accordingly. The use of electronic mechanisms is encouraged.

The Minister of Cooperative Governance and Traditional Affairs (Minister of COGTA) issued a directive that suspends all council meetings during the period of the 21-day nationwide lockdown period. The same directive from the Minister of COGTA provides guidance around how council meetings and decision making must unfold post the 21-day nationwide lockdown period to consider amongst other, the adoption of the 2020/21 MTREF budget.

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Therefore, depending on the municipality's ability to implement the measures introduced by the Minister of COGTA post the 21-day national lock down period, adoption of the budget by 31 May 2020 (including the approval of the BEPPs for Metros) should not be a problem and compliance in this regard should be attained. It is only in the event that, the municipality is unable to implement the measures introduced by the Minister of COGTA in relation to council sittings and associated decision making that the MFMA Exemption Notice issued by the Minister of Finance will cover the municipality in terms of allowing municipal councils to sit and adopt their budgets 30 days post the lifting of the national state of disaster by the President of the Republic of South Africa.

The municipality may consider other forms of having council meetings i.e. councillors can use their tools of trade to receive and consider draft budgets and casting their votes via email to a centrally controlled email system via the Office of the Speaker who can count all votes received and communicate the results via email to all councillors. The administration can then implement what council has decided. The latter will then ensure that council proceedings especially as it relate to the budget still proceeds albeit within the confines of the current situation. The exemption provided will then only be used in the event that it is extremely impossible to convene a council sitting in the manner described above.

7. 2019/20 reporting requirements

The nationwide lockdown affects amongst others, the monthly and quarterly performance reporting in terms of section 71 and section 52(d) of the MFMA respectively. The section 71 reporting can be done remotely in terms of a municipality's Business Continuity Plans. Reasons should be provided if this cannot be performed. Therefore, in cases where municipalities are unable to comply, municipalities must submit all reports that they have missed during the lockdown within 30 days after the national state of disaster is lifted. This includes Division of Revenue Act (DoRA) reporting requirements that are linked to monthly reporting in terms of section 71 of the MFMA. However, this **does not apply to all** DoRA reporting requirements. No exemption/departure is possible in respect of other monthly reporting provided for in DoRA that is not linked to any reporting requirement in the MFMA.

Municipalities are still expected to undertake the 2018/19 audit verification and submit the information on trading services gross and net operating margins. Similarly, this work does not require formal sittings and approval; therefore, it can be done as officials are expected to work from home during the nationwide lockdown, where mechanisms exists. The outcome of this work will have an impact on the timing of the state of local government finances and financial management report as at 30 June 2019. Importantly, municipalities must ensure that they submit separate mSCOA data strings for M09 and M10 as M09 is part of the reporting for quarter 3 of the 2019/20 financial year, while M10 forms part of the quarter 4 reporting.

In addition, given that National Treasury is tasked by Cabinet to anticipate / calculate the impact of this National Disaster across the spheres of government together with the impact of the downgrading on the broader economy, municipalities are requested to still submit their monthly Section 71 and other reports informally to the Local Government Database although formally exempted to do so. This will be in the best interests of individual municipalities and the local government sphere as a whole.

Additional reporting requirements relating to the impact on your special adjustments budget for 2019/20 as well as the main 2020/21 MTREF budgets will soon be circulated. In anticipation that revenue collections are likely to be impacted by the economic fall-out of COVID-19, and by implication reducing cash buffers in municipalities, it is important that the correct and appropriate decisions are made by municipalities during this critical period, as this will have a profound impact on financial and operational sustainability going forward. This information will

be required to assist both National and provincial treasuries to excise their oversight and support responsibilities as articulated in the Constitution.

8. Revenue and Expenditure Management

Municipalities must perform their normal billing and credit control in the spirit of good financial management practices in order to ensure that they can still honour their service delivery obligations.

8.1 Payment of Creditors

Municipalities must continue to pay for services rendered within the framework of the measures introduced by the President of the Republic of South Africa. The exemption notice does not divest municipalities of their contractual obligations and such will still have to be met. Therefore, municipalities must ensure that all services rendered are paid for as and when they become due. Municipalities must still comply with section 65(2)(e) of the MFMA which requires them to pay creditors within 30 days of receiving the relevant invoice or statement.

8.2 The wage bill

The 2020 Budget Review highlighted the proposed wage bill reduction for the public service. Similar to national and provincial government, municipalities must ensure that compensation demands are balanced with the broader needs of society. In this context, municipalities should start taking decisive action to address bloated organisational structures and above inflation wage increases.

Wage bill increases are crowding out spending on capital projects for future economic growth and impacts on service delivery.

Local government also confronts tough fiscal choices in the face of financial and institutional problems that result in service-delivery breakdowns and unpaid bills. Municipalities can offset these trends by improving own revenue collection, working more efficiently and implementing cost containment measures.

9. Tabling and adoption of completely new 2020/21 MTREF budgets

The National Treasury will have no objection if any municipality is of the opinion that it will have to re-do their entire 2020/21 MTREF budget, given that these budgets were prepared prior to the declaration of the national disaster and subsequent nationwide lockdown. Municipalities seeking to exercise this option should take into consideration the principles outlined in paragraph 3 above as well as the extent of reprioritisation required. Furthermore, the public participation process as a result of the changes made must be considered as outlined in paragraph 4 above. Those municipalities that are unsure of their ability to make decisions of this nature are invited to approach their respective provincial treasury during this process to assist them in this regard.

10. Conclusion and the way forward

The COVID-19 pandemic has introduced new dimensions of volatility, uncertainty, complexity and ambiguity to the task of financial stewardship across all spheres of government. Public policy decision-makers at all levels of government must act with vision, understanding, clarity and agility in responding to the crisis in a resilient manner. This will require a fundamental strategic rethink of the way in which we currently conduct our planning, budgeting and implementation processes.

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The annual National and Provincial Budget and Benchmark assessment process of the tabled municipal budgets is still in progress within the constraints of the national lockdown. The discussion will be strategic in nature and include a focus on the implications of the municipality's proposed response to Covid-19. The annual Budget and Benchmark assessment engagements on the annual budgets are scheduled to take place from end of April 2020 until the end of May 2020 via video conferencing.

Any enquiries pertaining to this circular or the MFMA directive should be directed to MFMA helpdesk at the following email address: MFMA@treasury.gov.za.

Contact



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08 April 2020

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Appendix 1

**SCHEDULE OF SOME KEY TIMEBOUND ACTIONS TO BE TAKEN BY MUNICIPALITIES
IN TERMS OF THE MFMA TO WHICH THE EXEMPTION NOTICE APPLIES**

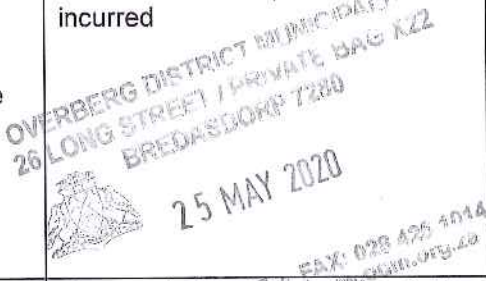
Note: This schedule is not an exhaustive list of all time-bound actions to be taken by municipalities and municipal entities in terms of the MFMA and regulations thereto to which the Exemption Notice applies. This schedule lists examples of time-bound actions to be taken by municipalities to which parts of the Exemption Notice applies.

No.	Action	Empowering provision	Timeline specified in the MFMA
1.	The accounting officer of a municipality must: <ul style="list-style-type: none"> Table in the municipal council a consolidated report of all withdrawals made in terms of section 11(1)(b)-(j) of the MFMA; and Submit a copy of such report to the Provincial Treasury and the Auditor-General. 	Section 11(4)(a) of the MFMA	Within 30 days after the end of each of the following quarters: <ul style="list-style-type: none"> 1 July to 30 September 1 October to 31 December 1 January to 31 March 1 April to 30 June
2.	The municipal council must approve the annual budget (together with all supporting documents referred to in section 24(2) of the MFMA) for the forthcoming financial year.	Section 16(1), read with section 24(2), of the MFMA	On or before 30 June
3.	The mayor of a municipality must table the annual budget, together with all supporting documents referred to in section 17(3) of the MFMA, at a municipal council meeting.	Section 16(2) of the MFMA	At least 90 days before 1 July (i.e. on or before 31 March)
4.	The accounting officer of a municipality must make the annual budget and supporting documents referred to in section 17(3) of the MFMA public and invite the local community to submit representations in connection with the annual budget.	Section 22(1)(a) of the MFMA	Immediately after tabling of the annual budget
5.	The accounting officer of a municipality must submit the annual budget: <ul style="list-style-type: none"> In both printed and electronic formats to the National Treasury and the Provincial Treasury; and In either format to any prescribed national or provincial organs of state and to other municipalities affected by the budget. 	Section 22(1)(b) of the MFMA	Immediately after the tabling of the annual budget
6.	The municipal council must consider the views of the local	Section 23(1) of the MFMA	After the tabling of the annual budget and completion of the

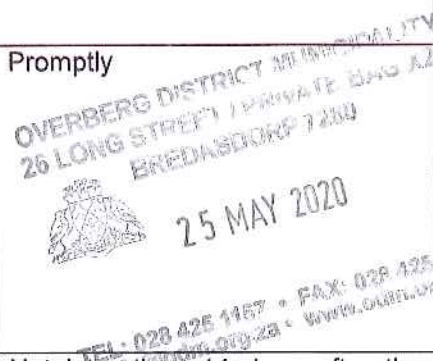
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No.	Action	Empowering provision	Timeline specified in the MFMA
	community, as well as the National Treasury, Provincial Treasury and any national or provincial organs of state or municipalities which made submissions on the annual budget.		prescribed public participation processes but before the approval of the annual budget
7.	The municipal council must give the mayor an opportunity: <ul style="list-style-type: none"> • To respond to the submissions received on the annual budget; and • If necessary, to revise the budget and table amendments for consideration by the municipal council. 	Section 23(2) of the MFMA	Once the municipal council has considered all submissions on the annual budget but before the approval of the annual budget
8.	The municipal council must consider approval of the annual budget.	Section 24(1) of the MFMA	At least 30 days before the start of the next financial year (i.e. at least 30 days before 1 July)
9.	The municipal council must reconsider and vote again on the annual budget, or an amended version thereof, where it fails to approve the annual budget.	Section 25 of the MFMA	Within 7 days of the council meeting that failed to approve the annual budget
10.	The mayor of a municipality must inform the Provincial Minister responsible for Finance, in writing, of any impending non-compliance with any provision of the MFMA or any other legislation pertaining to the tabling or approval of an annual budget process or compulsory consultation processes	Section 27(1) of the MFMA	Upon becoming aware of any impending non-compliance with any provision of the MFMA or any other legislation pertaining to the tabling or approval of an annual budget process or compulsory consultation processes
11.	The mayor of a municipality may apply to the Provincial Minister responsible for Finance, on good cause shown, for an extension of any time limit or deadline imposed by the MFMA (excluding section 16(1) of the MFMA).	Section 27(2) of the MFMA	Upon becoming aware of any impending non-compliance with any time provision of the MFMA or any other legislation pertaining to the tabling or approval of an annual budget process or compulsory consultation processes, but before the time limit expires or the deadline passes
12.	The mayor of a municipality must, upon becoming aware of any actual non-compliance by the municipality of a provision of Chapter 4 of the MFMA, inform the council, the Provincial Minister responsible for Finance and the National Treasury, in writing, of— <ul style="list-style-type: none"> (a) such non-compliance; and (b) any remedial or corrective measures the municipality intends to implement to avoid a recurrence. 	Section 27(3) of the MFMA	Upon becoming aware of any actual non-compliance by the municipality of a provision of Chapter 4 of the MFMA

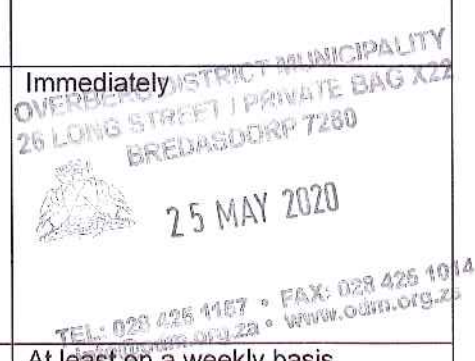
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No.	Action	Empowering provision	Timeline specified in the MFMA
13.	The mayor must table an adjustment budget in line with prescribed timelines.	Section 28 of the MFMA	Prescribed in regulations to the MFMA
14.	If the mayor of a municipality, in emergency or other exceptional circumstances, authorises unforeseeable and unavoidable expenditure for which no provision was made in an approved budget, such expenditure must be appropriated in an adjustments budget passed by the municipal council.	Section 29(3) of the MFMA	Within 60 days after the date on which the expenditure was incurred 
15.	Funds appropriated in an annual or adjustments budget must be spent to avoid the relevant appropriation lapsing to the extent that such funds are unspent.	Section 30 of the MFMA	On or before the end of the financial year (i.e. 30 June), unless the appropriation of expenditure was made for a period longer than the financial year
16.	The accounting officer of a municipality must promptly inform the mayor, the Provincial Minister responsible for Local Government and the Auditor-General of certain matters relating to unauthorised, irregular or fruitless and wasteful expenditure incurred by the municipality	Section 32(4) of the MFMA	Promptly after the unauthorised, irregular or fruitless and wasteful expenditure in question has been incurred
17.	The accounting officer must comply with the consultation and public participation requirements applicable before certain contracts that have future budgetary implications beyond the three-year period covered in the annual budget are concluded.	Section 33(1)(a) of the MFMA	At least 60 days before the meeting of the municipal council at which the contract in question is approved
18.	Municipalities must meet all financial commitments towards other municipalities or national or provincial organs of state.	Section 37(1)(c) of the MFMA	Promptly
19.	The accounting officer of a municipality responsible for the transfer of an allocation to another municipality must notify the receiving municipality of the projected amount of any allocation proposed to be transferred to that municipality during the next financial year.	Section 37(2) of the MFMA	At least 120 days before the start of the next financial year
20.	Municipalities and municipal entities must take all reasonable steps necessary to resolve disputes of a financial nature without having to resort to litigation and, where necessary, report such disputes to the National Treasury.	Section 44 of the MFMA	As promptly as possible

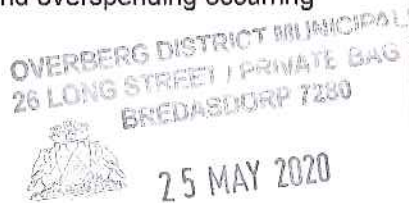
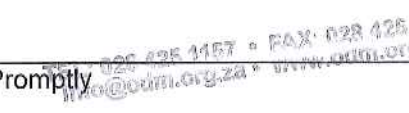


No.	Action	Empowering provision	Timeline specified in the MFMA
21.	A municipality intending to incur long-term debt must comply with the consultation, public participation and notice requirements applicable before incurring such debt.	Section 45(3) of the MFMA	Not later than 21 days prior to the municipal council meeting which the debt in question will be considered for approval
22.	The mayor of a municipality must submit a quarterly report to the municipal council on the implementation of the budget and the financial state of affairs of the municipality.	Section 52(d) of the MFMA	Within 30 days after the end of each of the following quarters: <ul style="list-style-type: none"> • 1 July to 30 September • 1 October to 31 December • 1 January to 31 March • 1 April to 30 June
23.	The mayor of a municipality must take all reasonable steps to ensure that the municipality approves its annual budget before the start of the budget year.	Section 53(1)(c)(i) of the MFMA	Before 1 July
24.	The mayor of a municipality must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan is approved by the mayor.	Section 53(1)(c)(ii) of the MFMA	Within 28 days after the approval of the annual budget
25.	The mayor of a municipality must report to the municipal council and the Provincial Minister responsible for Finance any delay in the tabling of an annual budget, the approval of the service delivery and budget implementation plan or the signing of the annual performance agreements.	Section 53(2) of the MFMA	Promptly 
26.	The mayor of a municipality must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the service delivery and budget implementation plan, are made public.	Section 53(3)(a) of the MFMA	Not later than 14 days after the approval of the service delivery and budget implementation plan
27.	The mayor of a municipality must ensure that the performance agreements of the municipal manager, senior managers and any other categories of officials as may be prescribed, are made public and that copies of such performance agreements are submitted to the council and the Provincial Minister responsible for Local Government.	Section 53(3)(b) of the MFMA	Not later than 14 days after the approval of the municipality's service delivery and budget implementation plan
28.	The mayor of a municipality must consider and take the required actions to address a statement or report submitted to him or her by the accounting officer of the	Section 54 of the MFMA	Promptly upon receipt of the statement or report

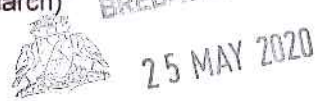


No.	Action	Empowering provision	Timeline specified in the MFMA
	municipality in terms of section 70 or 71 of the MFMA (including addressing any serious financial problems identified in such statement or report).		
29.	If a municipality has not approved an annual budget by the first day of the budget year or if the municipality encounters a serious financial problem referred to in section 136, the mayor of the municipality must report the matter to the Provincial Minister responsible for Local Government.	Section 55 of the MFMA	Immediately upon a failure by a municipality to approve an annual budget by the first day of the budget year or immediately upon a serious financial problem referred to in section 136 of the MFMA is encountered
30.	The accounting officer of a municipality must take all reasonable steps to ensure that the revenue due to the municipality is calculated on a monthly basis.	Section 64(2)(b) of the MFMA	On a monthly basis
31.	The accounting officer of a municipality must take all reasonable steps to ensure that accounts for municipal tax and charges for municipal services are prepared.	Section 64(2)(c) of the MFMA	On a monthly basis or less often as may be prescribed in regulations where monthly accounts are uneconomical
32.	The accounting officer of a municipality must take all reasonable steps to ensure that all money received is deposited in accordance with the MFMA into the municipality's primary and other bank accounts.	Section 64(2)(d) of the MFMA	Promptly
33.	The accounting officer of a municipality must take all reasonable steps to ensure that all revenue received by the municipality, including revenue received by any collecting agent on its behalf, is reconciled.	Section 64(2)(h) of the MFMA	At least on a weekly basis
34.	The accounting officer of a municipality must inform the National Treasury of any payments due by an organ of state to the municipality in respect of municipal tax or for municipal services, if such payments are regularly in arrears for periods of more than 30 days.	Section 64(3) of the MFMA	Immediately 
35.	The accounting officer of a municipality must take all reasonable steps to ensure that any funds collected by the municipality on behalf of another organ of state is transferred to that organ of state.	Section 64(4)(a) of the MFMA	At least on a weekly basis
36.	The accounting officer of a municipality must take all	Section 65(2)(e) of the MFMA	Within 30 days of receiving the relevant invoice or statement,

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No.	Action	Empowering provision	Timeline specified in the MFMA
	reasonable steps to ensure that all money owing by the municipality is paid.		unless prescribed otherwise in regulation for certain categories of expenditure
37.	The accounting officer of a municipality must take all reasonable steps to ensure that all financial accounts of the municipality are closed and reconciled with its records.	Section 65(2)(j) of the MFMA	At the end of each month
38.	The accounting officer of a municipality must report to the municipal council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits	Section 66 of the MFMA	As prescribed in regulation
39.	The accounting officer of a municipality accounting officer must submit to the mayor: <ul style="list-style-type: none"> • A draft service delivery and budget implementation plan for the budget year; and • Drafts of the annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act for the municipal manager and all senior managers. 	Section 69(3) of the MFMA	Not later than 14 days after the approval of the annual budget
40.	The accounting officer of a municipality must report in writing to the municipal council: <ul style="list-style-type: none"> (a) any impending— (i) shortfalls in budgeted revenue; and (ii) overspending of the municipality's budget; and (b) any steps taken to prevent or rectify such shortfalls or overspending. 	Section 70(1) of the MFMA	Prior to the said revenue shortfalls and overspending occurring 
41.	The accounting officer of a municipality must notify the National Treasury where the municipality's bank account(s) show(s) a net overdrawn position for a period exceeding a prescribed period.	Section 70(2) of the MFMA	Promptly 
42.	The accounting officer of a municipality must submit to the mayor of the municipality and the Provincial Treasury a statement in the prescribed format on the state of the municipality's budget reflecting certain required particulars for that month and for the financial year up to the end of that month.	Section 71(1) of the MFMA	Not later than 10 working days after the end of each month
43.	The accounting officer of a municipality which has received an allocation referred to in	Section 71(5) of the MFMA	Not later than 10 working days after the end of the month in which the relevant allocation is received



No.	Action	Empowering provision	Timeline specified in the MFMA
	section 71(1)(e) of the MFMA during any particular month must submit that part of the statement reflecting the particulars referred to in section 71(1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.		
44.	The accounting officer of a municipality must adhere to the general reporting obligations set out in section 74 of the MFMA.	Section 74 of the MFMA	As prescribed by regulation or as required
45.	The accounting officer of a municipality must place the documents referred to in section 75(1) of the MFMA on the municipality's website.	Section 75(2) of the MFMA	Not later than 5 days after each document is tabled in the municipal council or on the date on which it must be made public, whichever occurs first
46.	The accounting officer of a municipality must monitor the performance of each contractor of the municipality.	Section 116(2)(b) of the MFMA	On a monthly basis
47.	The accounting officer of a municipality must report to the municipal council on the management of contracts with contractors.	Section 116(2)(d) of the MFMA	On a regular basis
48.	The council of a municipality must within nine months after the end of a financial year deal with the annual report of the municipality and of any municipal entity under the municipality's sole or shared control in accordance with section 129.	Section 121(1) of the MFMA	Within nine months after the end of a financial year (i.e. before 31 March) 
49.	The accounting officer of a municipality must prepare the annual financial statements of the municipality and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing.	Section 126(1)(a) of the MFMA	Within two months after the end of the financial year to which annual financial statements relate
50.	The accounting officer of a municipality referred to in section 122(2) of the MFMA must prepare consolidated annual financial statements in terms of that section and, within three months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing.	Section 126(1)(b) of the MFMA	Within three months after the end of the financial year to which the relevant annual financial statements relate
51.	The mayor of a municipality must table in the municipal council the annual report of the municipality and of any municipal entity under the municipality's sole or shared	Section 127(2) of the MFMA	Within seven months after the end of a financial year

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No.	Action	Empowering provision	Timeline specified in the MFMA
	control.		
52.	Once the annual report is tabled in the municipal council, the accounting officer of the municipality must make the annual report public, follow the required public participation process, and submit the annual report to the Auditor-General, the Provincial Treasury and the Department of Local Government.	Section 127(5) of the MFMA	Immediately
53.	The accounting officer of a parent municipality must report on any non-compliance of a municipal entity under the sole control of the parent municipality with sections 121(1) or 126(2) of the MFMA, together with reasons for such non-compliance, to the municipal council of the parent municipality, the Provincial Treasury and the Auditor-General.	Section 128 of the MFMA	Promptly
54.	The council of a municipality must adopt an oversight report containing the council's comments on the annual report.	Section 129(1) of the MFMA	Not later than two months from the date on which the annual report was tabled in the municipal council in terms of section 127 of the MFMA
55.	The accounting officer of a municipality must make an oversight report adopted by the municipal council public.	Section 129(3) of the MFMA	Within seven days of the date on which the oversight report is adopted in terms of section 129(1) of the MFMA
56.	The accounting officer of a municipality must submit the annual reports and oversight reports referred to in sections 132(1)(a) and 132(1)(b) of the MFMA to the Western Cape Provincial Legislature.	Section 132(2) of the MFMA	Within seven days after the municipal council has adopted the relevant oversight report in terms of section 129(1) of the MFMA
57.	The mayor of a municipality must promptly table in the council a written explanation setting out the reasons for the failure to submit the annual financial statements to the Auditor-General in terms of section 126(1) or 126(2) of the MFMA or the failure to table the required annual reports in terms of section 127(2) of the MFMA.	Section 133(1)(a) of the MFMA	Promptly

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THE MAYOR, CEDERBERG MUNICIPALITY: MS S QUANTA
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THE MAYOR, HESSEQUA MUNICIPALITY: MR G RIDDLES
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THE MAYOR, GEORGE MUNICIPALITY: MR MG NAIK
THE MAYOR, OUDTSHOORN MUNICIPALITY: MR C SYLVESTER
THE MAYOR, BITOU MUNICIPALITY: MR MP LOBESE
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THE MAYOR, CENTRAL KAROO DISTRICT MUNICIPALITY: DR A RABIE
THE MAYOR, LAINGSBURG MUNICIPALITY: MR M GOUWS
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MUNICIPAL BUDGET CIRCULAR FOR THE 2020/21 MTREF AND ASSOCIATED STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS: 2020

1. PURPOSE

The purpose of this circular is to:

- provide guidance to municipalities with the finalisation of the 2020/21 Medium Term Revenue and Expenditure Framework (MTREF) Budgets and accompanied budget documentation, and
- brief municipalities on the 2020 Strategic Integrated Local Government Medium Term Expenditure Committee Process (i.e. LG MTEC) and related matters.

2. LEGISLATIVE CONTEXT

The Western Cape Provincial Government has institutionalised the Strategic Integrated Municipal Engagements (SIME; previously referred to as LGMTEC) process in fulfilment of its obligations under:

- Sections 5, 22 and 23 of the Local Government: Municipal Finance Management Act (MFMA), Act No. 56 of 2003; and
- Chapter 5 of the Local Government: Municipal Systems Act (Act No. 32 of 2000) [MSA].
- Chapter 3 of the National Environmental Management Act (Act No. 107 of 1998) (NEMA); and
- Chapter 4 of the Spatial Planning and Land Use Management Act (Act No. 16 of 2013) (SPLUMA).

The 2020 SIME process gives effect to the "Integrated Work Plan" agreed to in 2017. It builds on the 2019 Integrated municipal and provincial processes in order to strengthen alignment between municipal and provincial planning and budgeting and driving the theme of "**Integrated Service Delivery**". The 2020 process continues to drive this theme for the current 4th Generation Integrated Development Planning Cycle.

The SIME process has been amended from previous years in response to the challenges resulting from the Coronavirus disease (COVID-19) pandemic.

3. BACKGROUND

3.1 2020 National Budget

The 2020 National Budget, which was tabled by the Minister for Finance, Tito Mboweni on 26 February 2020, was formulated in an environment of slow economic growth and constrained fiscal environment. Low growth has led to a R63.3 billion downward revisions to estimates of tax revenue in 2019/20 relative to the 2019 Budget. To support growth, no major tax increases have been proposed. Debt is not projected to stabilize over the medium term, and debt-service costs now absorb 15.2 per cent of main budget revenue. Over the next three years, the 2020 Budget proposes total reductions of R261 billion, which includes a R160.2 billion reduction to the wage bill of national and provincial departments, and national public entities. Reallocations and additions total R111.1 billion over the medium term, of which R80 billion is set aside for Eskom (to address the electricity crises via debt payment, the renewable energy programme and allowing municipalities to purchase electricity from independent power producers) and South African Airways. These measures narrow the consolidated deficit from 6.8 per cent of GDP in 2020/21 to 5.7 per cent in 2022/23, with debt rising to 71.6 per cent of GDP over the same period.

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Along with faster economic growth, fiscal sustainability will require targeted reduction of specific programmes, and firm decisions to rein in extra-budgetary pressures, including reform of state-owned companies and the Road Accident Fund (RAF).

Key programmes to be implemented over the medium term include: modernizing network industries; restructuring state-owned enterprises; opening markets to trade with the rest of the continent; focusing on job creating sectors such as agriculture and tourism; lowering the cost of doing business, supporting Jobs Fund projects; creating a fairer process for third party access into the rail network; the Innovation Fund; Industrial Business Incentives, refurbishment of industrial parks in townships and rural economies; small business incentive programmes; and implementing a State Bank.

The 2020 National Budget documentation are available at:

<http://www.treasury.gov.za/documents/National%20Budget/2020/>

3.2 2020 Western Cape Provincial Budget

The 2020 Provincial Budget, which was tabled by the Minister of Finance and Economic Opportunities, Mr David Maynier on 10 March 2020, was formulated in an environment of sluggish economic growth and fragile fiscal environment. The Western Cape is also confronted by perennial supply side constraints in the water and energy sectors, rising crime levels, increased service load pressures associated with population growth.

The 2020 MTEF offers the Western Cape Government (WCG) response to the volatile and uncertain economic and fiscal environment, while giving effect to the Province's vision of a "safe Western Cape where everyone prospers". The MTEF aims to ensure that the credibility and sustainability of public finances is maintained while keeping the citizen at the centre of delivery through responsive fiscal and budget policy.

The Provincial Budget amounts to R71.619 billion in 2020/21, R74.887 billion in 2021/22 and R78.308 billion in 2022/23. The Provincial Budget delivers on the Western Cape's Vision Inspired Priorities (VIPs) embedded in the 2020-2024 Provincial Strategic Plan by allocating an estimated R224 billion over the medium term as follows:

- R4 billion towards VIP1: To create **safe and cohesive communities** by enhancing capacity and effectiveness of policing and law enforcement; strengthening youth-at-risk referral pathways and child-and-family centred initiatives to reduce violence; and increasing social cohesion and safety of public spaces.
- R32.4 billion towards VIP 2: Economic **growth and jobs** by increasing investment; engaging in infrastructure investment and development and building and maintaining infrastructure; growing the economy through export growth and resource resilience; and creating opportunities for job creation through skills development.
- R173.8 billion towards VIP 3: **Empowering people** through long-term and holistic planning that target socio-economic challenges facing children and families, education and learning, youth and skills, health and wellness and older persons and persons with disabilities.
- R24.6 billion towards VIP 4: Enabling **Mobility and Spatial Transformation** through better linkages between places through public transport and mobility systems that work together; creating spatially and economically viable growth points; creating more opportunities for people to live in better locations; and improving the places where people live.



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- R7.5 billion towards VIP 5: **Innovation and Culture**: where the WCG will engage in citizen-centric culture and innovation; innovation for impact; integrated service delivery and good governance transformation.

The 2020 Provincial Budget documentation are available at:

<https://www.westerncape.gov.za/provincial-treasury/news/western-cape-budget-202021>

3.3 2020/21 Strategic Integrated Municipal Engagements

The Integrated Implementation Plan (IIP) for Provincial and Municipal planning, budgeting and implementation is an annual plan which outlines the approach, processes and actions required as well as the stakeholders who will be involved in executing the Integrated Work Plan (IWP) for the respective year. Taking an Integrated Management approach therefore involves the practice of co-planning, co-budgeting and co-implementation through both vertical and horizontal integration. The IIP takes into account the policy, economic and fiscal context and identifies the objectives and approach for 2020/21 to give effect to Integrated and Citizen-centric Service Delivery. The IIP is the official departure point for the 2020/21 integrated planning and budgeting process and is further complimented by the Joint District Approach. The 2020/21 integrated planning and budgeting process focuses on strengthening the progress made to align planning and budgeting in the Province and will place particular emphasis on enhancing the provincial and local government interface.

The Integrated Management approach seeks to ensure that, inter alia, the budgets, programmes and projects of municipalities and provincial and national departments are derived from robust and integrated planning processes, at the heart of which is the development of an Integrated Development Plan (IDP) and its core components, such as a Spatial Development Framework (SDF). SDFs must direct the spatial location of growth and development within the municipal areas.

The SIME which takes place in April and May precedes the approval and implementation of municipal budgets. The engagement provides provincial government the opportunity to assess the Municipality's compliance and performance through the planning review of Municipal IDP and budgeting efforts for the upcoming financial year.

The engagement will include an assessment compliance and performance information obtained from the Western Cape Monitoring and Evaluation System (MES) as well as conformance, responsiveness, credibility and sustainability of the municipality's draft budget, IDP, SDF and supporting plans to ensure they are aligned and give effect to the national and provincial priorities while highlighting possible risks and informing provincial support plans to municipalities.

The SIME process will primarily focus on strategic issues emanating from the municipalities integrated development plans, strategic development planning frameworks and draft annual budgets. The aim will be to strengthen the synergies between the three main sets of documents in order to gear the municipalities for sustainable growth and development and social upliftment.

A key focus of the 2020/21 SIME process will be on local governments responsiveness to its socio-economic environment and the related impact for its citizens. This will also reveal potential opportunities and gaps for spending and collaboration or partnerships with Province or other stakeholders.

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The overall objectives of the 2020/21 SIME process and the key messages therefore emphasises:

- Aligning strategic intent as encapsulated within the 2019 - 2024 Provincial Strategic Plan and Integrated Development Plans (IDP) and municipal budgets to create public value based on the community needs/priorities identified through the public participation processes;
- Safeguarding of municipal sustainability by ensuring that municipalities table funded budgets and the strengthening of municipal financial management;
- Ensure optimal and targeted service delivery through strategic spatial planning and alignment;
- Deepening of an integrated approach to service delivery with the intention of creating synergies through the consolidation/concentration of resources, also across different spheres of government;
- Identification of areas that require amendment to the IDP; support and training; as well as opportunities for collaboration and partnerships.

The discussions at the engagements are strategic in nature. The representation at the SIME engagements between the Province and municipalities will be as follows:

- The Provincial Government - senior officials from the Provincial Treasury, Department of Local Government, Department of Environmental Affairs and Development Planning and relevant provincial departments.
- Municipalities - Municipal Manager, section 56 Managers, Budget and Treasury officials, IDP Manager/officials and Planning officials.
- **Due to the developments with the COVID-19 pandemic and the measures announced by the President to minimize the risk of the spread of the disease, SIME engagements will no longer take place on site at municipal offices. The Provincial Treasury will instead arrange for engagements to take place via video-conferencing.** A list of available video-conference facilities across the Province will be made available for use by any municipality that does not have access to such facilities.
- The SIME engagements are provisionally scheduled to take place from 24 April 2020 to 8 May 2020 and is subject to confirmation from the municipalities. PT will communicate with each Municipality on an individual basis to confirm the date and time of the engagement.

4. NATIONAL TREASURY AND PROVINCIAL TREASURY GUIDELINES

4.1 Context

- Municipalities are advised to consult the latest Budget Circular, MFMA Circular 99 released on 9 March 2020, which is a follow up circular on MFMA Circular 98 issued on 6 December 2019.
- Municipalities MUST include the National and Provincial Treasury Budget Circulars as part of the source documents consulted in the preparation of the 2020/21 MTREF Budget documents and table it as part of the budget documentation in the Municipal Council.

4.2 Changes to the Local Government Fiscal Framework

Improve municipal revenue thru pilot initiatives

The 2020 Budget includes funding to support pilot initiatives to improve municipal revenue collection. The National Treasury will work with selected municipalities that have large outstanding debts to bulk

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suppliers, including Eskom, as a result of customer non-payment. Smart meters will be retrofitted in these municipalities to test whether revenue collections increase sufficiently to pay for the meters and recover associated costs. If so, further rollout of smart meters may be funded by borrowing against future revenue increases. The Department of Cooperative Governance has also been funded to run a payment culture campaign.

Review of municipal funding model

In 2020, the Minister of Finance will host a special lekgotla of the Budget Forum – the intergovernmental structure established to facilitate formal consultation on local government finances – to review the municipal funding model broadly. The National Treasury is working with the Department of Cooperative Governance, the South African Local Government Association, the Financial and Fiscal Commission and provinces to prepare for this lekgotla.

Division of Revenue Outlook

Municipalities will be experiencing pressure as they are expected to expand the provision of free basic services and improve revenue collection. This comes on the back of large reductions in transfers to municipalities (conditional grants) in the 2020 MTEF; a reduction in the amount of cities with access to the Public Transport Network Grant; and the Municipal Cost Containment Regulations, 2019 which calls for municipalities to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures. Re-prioritization of projects may therefore be required over the MTEF.

Local Government conditional grants and additional allocations

The proposed division of revenue will prioritize the funding of services for the poor. Allocations will be geared towards the provision of basic services, new infrastructure and maintenance of existing infrastructure.

The 2020 Division of Revenue Bill (DoRB) indicates that equitable share transfers to Western Cape local municipalities for the 2020 MTREF amount to R5,689 billion and will grow at an annual average rate of 6.6 per cent over the MTEF period. Municipalities will receive unconditional funding in the form of equitable share and the general fuel levy. Conditional grant funding must be utilised for the intended purpose within the timeframes, as specified in the annual DoRB. Unspent funds should be returned to the fiscus. Requests for roll-overs will only be considered where unforeseen and unavoidable circumstances led to underspending of conditional grants. Refer to the criteria for the rollover of conditional grants as published in MFMA Circular No. 75. Unspent cash-backed grants should be classified as "Cash and cash equivalents" and any over expenditure must be funded from the municipalities own revenue.

The 2020 DoRB has been published by the Minister of Finance. The grant allocations are specified in this Act and municipalities must reconcile their budgets to the numbers published therein. Municipalities are advised to use these numbers to compile their 2020/21 MTREF. The DoRB is available at:

[http://www.treasury.gov.za/legislation/bills/2020/\[B03-2019\]1%20Division%20of%20Revenue.pdf](http://www.treasury.gov.za/legislation/bills/2020/[B03-2019]1%20Division%20of%20Revenue.pdf)

Changes to the structure of local government allocations

The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the MTEF period.

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Due to underinvestment in infrastructure amongst large urban municipalities, government will introduce dedicated grant funding for these municipalities. Eligible municipalities will receive co-financing on a declining basis over three years. Financing will be conditional on establishing a municipal project preparation fund and an infrastructure delivery management system, and achieving targets for programmes and projects under preparation. Funding for this new facility will be reprioritised from existing allocations to municipalities.

Government will continue to assist municipalities with raising their revenue. The Municipal Fiscal Powers and Functions Amendment Bill, which has been published for public comment (due 31 March 2020), will standardise the regulation of development charges. Currently, these charges are frequently below cost. The change could increase municipal revenues for capital spending by an estimated R20 billion a year. The draft Bill can be accessed on the National Treasury website at: http://www.treasury.gov.za/legislation/draft_bills/default.aspx.

4.3. Municipal Tariffs and Charges Increases

- Municipalities are urged to maintain tariff and charges increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring sustainability of the Municipality.
- Consumer Price Index (CPI) inflation is forecasted to be within the upper limit of the 3 to 6 per cent target band; thus municipalities are required to justify all increases in excess of the projected inflation target of **4.5 per cent** for 2020/21, **4.6 per cent** for 2021/22 and 2021/22 in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups.
- Municipalities should include details of their revenue growth assumptions for the different service charges in their budget narrative. Valuation roll data should be reconciled with that of the billing system to ensure that anticipated revenue is realistic and accurate.

4.4 Setting cost reflective tariffs

- Section 74(2) of the MSA states that tariffs must reflect the costs reasonably associated with rendering the service. Municipalities thus need to set credible budgets which reflects the costs necessary to provide a service efficiently and effectively. As such the National Treasury has developed a tool to set proper tariffs for water, sanitation, electricity and solid waste. Municipalities are encouraged to use the tool in order to improve budgeting and financial sustainability.
- The National Treasury Municipal Costing Guide is available on the link below on the National Treasury website:
<http://mfma.treasury.gov.za/Guidelines/Documents/Forms/AllItems.aspx?RootFolder=%2fGuidelines%2fDocuments%2fMunicipal%20Costing%20Guide&FolderCTID=0x0120004720FD2D0551AE409361D6CB3E122A08>
- The Municipalities should attempt to reduce its technical and non-technical losses as these will reduce the cost of supplying services and increase the volumes sold. In turn this will reduce the tariffs required.

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4.5 Electricity Supply and Tariffs

- On 9 March 2020, the National Energy Regulator of South Africa (NERSA) considered Eskom's application for Retail Tariffs and Structure Adjustment (ERTSA). The bulk input tariff applicable to municipalities from 1 July 2020 is 6.9 per cent.
- The National Energy Regulator of South Africa (NERSA) has not yet published their Municipal Benchmark 2020/21.
- Taking the above into consideration municipalities are advised to prepare scenarios for an electricity bulk price increase in 2020/21 of between 7.0 and 15.0 per cent (as per the guidance provided in MFMA Circular 98). **Municipalities should also include a disclaimer in the Budget documentation and Tariff List** which states that the electricity tariffs are still subject to change due to the non-availability of the NERSA Tariff Guidelines for municipalities.
- Municipalities are cautioned that the proposed bulk input tariff was finalised before the High court ruling on Tuesday, 10 March 2020.
- NERSA's upcoming "Municipal Tariff Guidelines Increases, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2020/21 financial year" publication should be consulted before the tabling of the final budgets.

4.6 Borrowing and refinancing for capital projects

- A municipality may appropriate funding for capital expenditure for a period not exceeding three financial years, provided that a separate appropriation is made for each of those financial years. Municipalities should spend on their capital budgets in accordance with Section 19(1) of the MFMA.
- Before approving capital budgets, the municipal council must consider the projected cost until the project is operational and the future operational costs and revenue of the project.
- Expenditure may be revised downward if there is material under-collection of revenue for the current year in terms of section 28(2) of the MFMA and may similarly appropriate additional revenues for the project if revenues are higher than anticipated, via an adjustments budget process. These appropriations can only be used to revise or accelerate spending programmes already budgeted for and cannot be used for new capital projects, unless provided for in terms of section 28(2) of the MFMA.
- Funds can be shifted between multi-year appropriations as long as it is done in accordance with section 31 of the MFMA.
- A municipality is allowed to re-finance existing long-term debt in accordance with the provisions set out in Section 46(5) of the MFMA. If the re-financing of an existing loan does not comply with these provisions, then the municipality should consider going to the market for a new loan that offers more affordable terms and/or negotiate a payment arrangement with the financial institution until the loan can be repaid as per the original terms.

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4.7 Addressing unfunded budgets in local government

A revised strategy to address municipal financial performance failures has been endorsed by the Budget Council and Budget Forum. This strategy is largely aimed at ensuring that municipalities adopt funded budgets. This is in order to avoid financial distress in the long run, which could affect the municipalities ability to fund its strategic goals. It is also essential that municipalities pay attention to reconciling the valuation roll data to that of the billing system to ensure that revenue anticipated from property rates are accurate. Municipalities who are finding it difficult to table funded and sustainable budgets should contact National or the Western Cape Provincial Treasury for assistance to reprioritise their budgets. The SIME process will advise municipalities on whether their budgets are funded or not. Should the municipality proceed to table an unfunded budget then a strategy should be tabled along with the budget to indicate how the municipality will proceed to make their budget funded over the course of the financial year.

4.8 Municipal Standard Chart of Accounts (mSCOA)

Release of Version 6.4.1 of the Chart

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.4.1 was released with MFMA Circular No. 98. Version 6.4.1 of the chart will be effective from 2020/21 and must be used to compile the 2020/21 MTREF. The chart is available on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

Should a municipality not be mSCOA compliant, the Municipality must provide a road map to National and Provincial Treasury indicating how they will become mSCOA compliant. Progress against the road map must be presented at the Benchmark engagements.

4.9 Municipal Budget Day

According to sections 16(2) and 17(3)(d) of the MFMA, the Mayor of a municipality must table the annual budget at a council meeting at least 90 days (i.e. by 31 March 2020) before the start of the budget year.

It is important to note there is no explicit requirement for council to endorse or approve the tabled budget or reviewed/amended IDP tabled by the mayor for public participation. The municipal council only has the legal authority to consider a tabled budget and reviewed/amended IDP after the completion of one or more public participation processes undertaken pursuant to section 22, read with section 23 of the MFMA. Council will only consider for approval "*the product of an inclusive budget preparation and consultative process*" when the proposed annual budget (as amended, if applicable) is placed before council in terms of section 24(1) of the MFMA.

Given that the preparation, consultation, adoption and implementation of a municipality's annual budget is inextricably linked to, and must be substantially aligned to and informed by the contents of that municipality's IDP, it would be procedurally flawed by the mayor to proceed with the tabling of the proposed annual budget (and commence with public participation process required in terms of section 22 of the MFMA) at a time when the annual review and/or revision of the Municipality's IDP has not been completed.

If a municipality has failed to complete the relevant processes applicable to review and revision of the annual budget and IDP in time for the deadline applicable to the tabling of the proposed annual budget (i.e. 31 March), the mayor should submit an application for an extension of the said deadline.

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Municipalities are kindly requested to indicate any changes to the confirmed tabling dates as per **Appendix A** with the Provincial Treasury as it is crucial for the budget documentation and the assessment schedule leading up to the SIME engagements. Municipalities are requested to indicate any changes to the confirmed tabling dates to Tania.Bosser@westerncape.gov.za by **23 March 2020**.

In light of the recent developments with the COVID-19 pandemic and the National Address by the President of South Africa on 15 March 2020, the Department of Local Government is aware of the difficulties presented to undertake the IDP and budget public participation process. Consequently, there was a Special MinMay held on 18 March 2020 where public participation engagements formed part of the agenda. The Department of Local Government's Circular C4 of 2020 provides guidance on how public participation should be conducted under the prevailing circumstances.

4.10 Submitting budget documentation and schedules for 2020/21 MTREF

- Section 22 (b)(i) of the MFMA requires that, immediately after an annual budget is tabled in municipal council, it must be submitted to the National Treasury and the relevant provincial treasury.
- If the annual budget is tabled in council on 31 March 2020, the final date of submission of the electronic budget documents and corresponding **mSCOA data strings** is Wednesday, 1 April 2020.
- However, in cases where Council requires amendments to the tabled budget prior to consultation, municipalities should inform the National Treasury and the relevant provincial treasury immediately and submit the required budget documents and corresponding mSCOA data strings within **three working days** after the Council meeting.
- Metropolitan municipalities should also submit the Built Environment Performance Plan (BEPP) to Yasmin.coovadia@treasury.gov.za or if it exceeds 4 MB to Yasmin.coovadia@gmail.com or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with Yasmin.Coovadia@treasury.gov.za. Hardcopies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd Floor, 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001. The BEPP should also be submitted to Provincial Treasury together with the budget documentation.
- The accompanying checklist (see Appendix B) provides an inclusive list of the documentation as required from Provincial Government. Electronic budget related documents need to be provided in PDF format. In addition, the A schedules should be provided in both Microsoft Excel and PDF formats.
- The designated municipal official needs to complete and sign the accompanying checklist (Appendix B) as confirmation that the set of budget, IDP and related documents have been submitted.

4.11 Electronic copy submissions

National Treasury budget related documents and schedule should be uploaded by approved registered users using the LG Upload Portal at: <https://lguploadportal.treasury.gov.za/>. Documents should be in PDF format. Each document type should be identified and uploaded separately. National Treasury will issue a full guideline in due course to explain the process and to outline which documents municipalities will be required to upload.



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Provincial Treasury electronic documents should be submitted to: MFMA.MFMA@westerncape.gov.za or if too large (exceeds 3 MB) must be submitted via the lift server function (<http://lift.pgwc.gov.za/>) or One Drive. Instructions for uploading the budget related documents are provided in Appendix C.

Hard copies of the budget related documentation should be submitted to the Provincial Treasury via 24-hour courier to the following address:

For attention: Mr Paul Plenaar
Room 3.50
3rd Floor
7 Wale Street
Cape Town
8001

4.12 Publication of budgets on municipal website

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the Municipality's website. This will aid in promoting public accountability and good governance.

5. CONCLUSION

Municipalities are encouraged to take into account and apply the contents on this budget circular in the 2020/21 planning and budgeting process.

Please direct any queries regarding this circular to: Malcolm Booysen at Malcolm.Booyesen@westerncape.gov.za.



J GANTANA
ACTING DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES
DATE: 19 March 2020

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CONFIRMED 2020 BUDGET TABLING DATES

Municipality	Confirmed date
City of Cape Town	Thursday, 26 March 2020
Matzikama	Tuesday, 31 March 2020
Cederberg	Tuesday, 31 March 2020
Bergvliet	Tuesday, 31 March 2020
Saldanha Bay	Tuesday, 31 March 2020
Swartland	Tuesday, 31 March 2020
West Coast District Municipality	Wednesday, 25 March 2020
Witzenberg	Tuesday, 31 March 2020
Drakenstein	Tuesday, 31 March 2020
Stellenbosch	Wednesday, 30 March 2020
Breedevlei	Tuesday, 24 March 2020
Langeberg	Tuesday, 31 March 2020
Cape Winelands District Municipality	Thursday, 26 March 2020
Theewaterskloof	Thursday, 26 March 2020
Overstrand	Wednesday, 25 March 2020
Cape Agulhas	Tuesday, 31 March 2020
Swellendam	Thursday, 26 March 2020
Overberg District Municipality	Monday, 30 March 2020
Kannaland	Thursday, 26 March 2020
Hessequa	Tuesday, 31 March 2020
Mossel Bay	Tuesday, 31 March 2020
George	Tuesday, 31 March 2020
Oudtshoorn	Tuesday, 31 March 2020
Bitou	Tuesday, 31 March 2020
Knysna	Tuesday, 31 March 2020
Garden Route District Municipality	Monday, 30 March 2020
Laingsburg	Tuesday, 31 March 2020
Prince Albert	Monday, 30 March 2020
Beaufort West	Tuesday, 31 March 2020
Central Karoo District Municipality	Thursday, 26 March 2020

SUBMISSION CHECKLIST FOR THE 2020/21 TABLED INTEGRATED DEVELOPMENT PLAN, BUDGET AND RELATED DOCUMENTATION

MUNICIPALITY: _____

In completing and signing the Budget and IDP documentation checklist below, the municipality confirms that Schedule A1 **complies with the Municipal Budget and Reporting Regulations (MBRR)** and that the main tables (A1 - A10) and the supporting tables (SA1 - SA38) are completed in **version 6.4.1** of Schedule A1 (the Excel formats) and **drawn directly from the municipal financial system**.

The Integrated Development Plan as set out in Section 26, 32 and 34 of the Local Government: Municipal Systems Act, No 32 of 2000 and Regulations (MSA) and Section 21 of the Local Government Municipal Finance Management Act 56 of 2003 (MFMA).

The Spatial Development Framework, Disaster Management Framework and additional documents must be submitted as required in terms of budget circulars.

Budget Documentation	Yes	No	N/A
Council Resolution in terms of the Budget			
Draft Service Delivery and Budget Implementation Plan			
Procurement Plan			
Draft Service Level Standards			
Signed Quality Certificate as prescribed in the MBRR			
Budget Narrative, including budget tables in PDF format			
Municipal Budget Tables: Tables A1 to A10			
Table A1: Budget Summary			
Table A2: Budgeted Financial Performance (revenue and expenditure by standard classification)			
Table A2A: Budgeted Financial Performance (revenue and expenditure by standard classification)			
Table A3: Budgeted Financial Performance (revenue and expenditure by municipal vote)			
Table A3A: Budgeted Financial Performance (revenue and expenditure by municipal vote)			
Table A4: Budgeted Financial Performance (revenue and expenditure)			
Table A5: Budgeted Capital Expenditure (by vote, standard classification & funding source)			
Table A5A: Budgeted Capital Expenditure (by vote, standard classification & funding source)			
Table A6: Budgeted Financial Position			
Table A7: Budgeted Cash Flow			

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Budget Documentation	Yes	No	N/A
Table A8: Cash Backed Reserves/Accumulated Surplus Reconciliation			
Table A9: Asset Management			
Table A10: Basic Service Delivery Measurement			
Municipal Budget Supporting Tables: Supporting Tables SA1 to SA38			
SA 1: Supporting Detail to Budgeted Financial Performance			
SA2: Matrix Financial Performance Budget (revenue source/expenditure type and department)			
SA3: Supporting Detail to Budgeted Financial Position			
SA4: Reconciliation of IDP Strategic Objectives and Budget (revenue)			
SA5: Reconciliation of IDP Strategic Objectives and Budget (operating expenditure)			
SA6: Reconciliation of IDP Strategic Objectives and Budget (capital expenditure)			
SA7: Measurable Performance Objectives			
SA8: Performance Indicators and Benchmarks			
SA9: Social, Economic and Demographic Statistics and Assumptions			
SA10: Funding Measurement			
SA11: Property Rates Summary			
SA12a: Property Rates by Category (current year)			
SA12b: Property Rates by Category (budget year)			
SA13a: Service Tariffs by Category			
SA13b: Service Tariffs by Category (explanatory)			
SA 14: Household Bills			
SA15: Investment Particulars by Type			
SA16: Investment Particulars by Type			
SA17: Borrowing			
SA18: Transfers and Grant Receipts			
SA19: Expenditure on Transfers and Grant Programme			
SA20: Reconciliation of Transfers, Grant Receipts and Unspent Funds			
SA21: Transfers and Grants made by the Municipality			
SA22: Summary Councillor and Staff Benefits			
SA23: Salaries, Allowances and Benefits (political office bearers/councillors/senior managers)			
SA24: Summary of Personnel Numbers			
SA25: Budgeted Monthly Revenue and Expenditure			
SA26: Budgeted Monthly Revenue and Expenditure (municipal vote)			
SA27: Budgeted Monthly Revenue and Expenditure (standard classification)			
SA28: Budgeted Monthly Capital Expenditure (municipal vote)			
SA29: Budgeted Monthly Capital Expenditure (standard classification)			
SA30: Budgeted Monthly Cash Flow			
SA31: Aggregated Entity Budget (where applicable)			
SA32: List of External Mechanisms			
SA33: Contracts having Future Budgetary Implications			
SA34a: Capital Expenditure on New Assets by Asset Class			
SA34b: Capital Expenditure on the Renewal of Existing Assets by Asset Class			
SA34c: Repairs and Maintenance Expenditure by Asset Class			
SA34d: Depreciation by Asset Class			
SA34e: Upgrading of Existing Infrastructure			
SA35: Future Financial Implications of the Capital Budget			
SA36: Detail Capital Budget			
SA37: Projects Delayed from Previous Financial Years			



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Budget Documentation	Yes	No	N/A
SA38: Consolidated Detail Operational Projects			
Excel version of all main (A1 - A10) and supporting budget tables (SA1 - SA38)			
Budget Related Policies			
Information on any amendments to budget related policies			
Suite of budget related policies			
IDP and Related Documentation			
Council Resolution in terms of the IDP			
Proposed amendments to the IDP			
Process Plan/Time schedule according to Section 29) of the MSA read in conjunction with Section 21 (b) of the MFMA			
Spatial Development Framework			
Council Resolution in terms of the adoption of the <i>Spatial Development Framework</i>			
Applicable Disaster Management Plan			
Council Resolution in terms of the adoption of the <i>Disaster Management Framework</i>			
Integrated Waste Management Plan			
Air Quality Management Plan			
Coastal Management Plan (<i>Coastal Municipalities only</i>)			
Human Settlement Plan			
Local Economic Development Strategy			
Water Services Development Plan			
Storm Water Master Plan			
Integrated Transport Plan			
Electricity Master Plan			
Infrastructure Growth Plan			
Workplace Skills Plan			
Additional documentation for the metro			
Draft Built Environment Performance Plan (BEPP)			

MUNICIPAL REPRESENTATIVE: _____

Name: _____

Signature: _____

Date: _____

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The following instructions provide a guide for the upload of budget documentation onto the lift server and OneDrive respectively.

● **How to lift:**

1. Go to the website: <http://lift.pgwc.gov.za/>
2. Type in the email address: MFMA.MFMA@westerncape.gov.za
3. Browse to and click on the correct file for uploading
4. Press: Submit

● **How to upload documents to One drive:**

You can use this option if you have OneDrive linked to your Microsoft Office or Office 365

1. In any Office document, select File > Save As, choose your OneDrive, and then pick the folder where you want to save the file. Create a new folder (e.g. DC1 2020 Budget Documents) and place all the budget related documents within it.



2. In order to share the link to that folder Go into OneDrive
3. Select the file that you want to share and right click on it

4. Choose "share"
5. Ensure that sharing is defaulted to "Anyone with the link can edit"
6. Enter the MFMA email address: MFMA.MFMA@westerncape.gov.za and email addresses of anyone else that you want to share the link with.
7. Click the Share Button

File names in following sequence for budget related documents to be submitted to MFMA:

- Demarcation code
- "ccyy" century and year (eg.2020)
- Name of document submitted (e.g. Draft Budget, draft IDP, draft SDBIP etc.)
E.g.: DC1 2020 Draft IDP or DC1 2020 MTREF main budget
E.g.: DC1_A1 Schedule - mSCOA vs 6.4.1

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Medium Term Revenue and Expenditure Framework (MTREF) 2020/2021 – 2022/2023

Service Level Standards 2020/2021

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Overberg District Municipality (DC 03) - Schedule of Service Delivery Standards Table

Description	Service Level
Solid Waste Removal	
Premise based removal (Residential Frequency)	No Service
Premise based removal (Business Frequency)	No Service
Bulk Removal (Frequency)	No Service
Removal Bags provided (Yes/No)	No Service
Garden refuse removal Included (Yes/No)	No Service
Street Cleaning Frequency in CBD	No Service
Street Cleaning Frequency in areas excluding CBD	No Service
How soon are public areas cleaned after events (24hours/48hours/longer)	No Service
Clearing of illegal dumping (24hours/48hours/longer)	No Service
Recycling or environmentally friendly practices (Yes/No)	No Service
Licensed landfill site (Yes/No)	yes
Water Service	
Water Quality rating (Blue/Green/Brown/NO drop)	No Service
Is free water available to all? (All/only to the indigent consumers)	No Service
Frequency of meter reading? (per month, per year)	No Service
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	No Service
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	No Service
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	No Service
One service connection affected (number of hours)	No Service
Up to 5 service connection affected (number of hours)	No Service
Up to 20 service connection affected (number of hours)	No Service
Feeder pipe larger than 800mm (number of hours)	No Service
What is the average minimum water flow in your municipality?	No Service
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No Service
How long does it take to replace faulty water meters? (days)	No Service
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No Service
Electricity Service	
What is your electricity availability percentage on average per month?	No Service
Do your municipality have a ripple control in place that is operational? (Yes/No)	No Service
How much do you estimate is the cost saving in utilizing the ripple control system?	No Service
What is the frequency of meters being read? (per month, per year)	No Service
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	No Service
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	No Service
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	No Service
Are accounts normally calculated on actual readings? (Yes/no)	No Service
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No Service
How long does it take to replace faulty meters? (days)	No Service
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	No Service
How effective is the action plan in curbing line losses? (Good/Bad)	No Service
How soon does the municipality provide a quotation to a customer upon a written request? (days)	No Service
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	No Service
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	No Service
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	No Service
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	No Service
To what extend do you subsidize your indigent consumers?	No Service
How long does it take to restore sewerage breakages on average	No Service
Severe overflow? (hours)	No Service
Sewer blocked pipes: Large pipes? (Hours)	No Service
Sewer blocked pipes: Small pipes? (Hours)	No Service
Spillage clean-up? (hours)	No Service
Replacement of manhole covers? (Hours)	No Service

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Medium Term Revenue and Expenditure Framework (MTREF) 2020/2021 – 2022/2023

Procurement Plan 2020/2021

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Draft Capital Demand / Procurement plan 2020/2021

Directorate	Sub-Directorate	Project Name	Project Description	Start Date	End Date	Budget	Draft tender specs	Draft RFO specs	3(three) Quotations	BSC	Advertisement on e-portal, website and/or media	Closing of tenders and/or RFO's	BEC	BAC	Appeal Period End Date	Completion Date
Community Services	Led, Tourism, Resorts & EPWP	Refuse removal	Purchase two auto skips and trailer	2020/07/01	2021/03/31	200000.00	Jul 20 NA	Jul 20 NA	NA	Aug 20	Aug 20	Oct 20	Oct 20	Oct 20	Nov 20	Mar 21
Community Services	Emergency Services	Fire Station	Building of fire Station at Caledon	2020/07/01	2021/03/31	1000000.00	Jul 20 NA	Jul 20 NA	NA	Aug 20	Aug 20	Oct 20	Oct 20	Oct 20	Nov 20	Mar 21
Community Services	Emergency Services	Safety initiative implementation - infrastructure	Safety initiative implementation - infrastructure	2020/07/01	2021/03/31	2100000.00	Jul 20 NA	Jul 20 NA	NA	Aug 20	Aug 20	Oct 20	Oct 20	Oct 20	Nov 20	Mar 21
Corporate Services	Information Services	Air conditioner	Purchase a secondary air conditioner for server room	2020/07/01	2021/03/31	25000.00	NA	01 10 2012 NA	NA	01 11 2012	Nov 20	Dec 20	Dec 20	Dec 20	Jan 21	Mar 21
Corporate Services	Information Services	Replacement of old and broken computer equipment	Purchase new computer equipment	2020/07/01	2021/03/31	200000.00	Jul 20 NA	Jul 20 NA	NA	Aug 20	Aug 20	Oct 20	Oct 20	Oct 20	Nov 20	Mar 21
Council General		Office furniture and equipment	Purchase office equipment	2020/07/01	2021/03/31	40000.00	NA	01 10 2012 NA	NA	01 11 2012	Nov 20	Dec 20	Dec 20	Dec 20	Jan 21	Mar 21
Community Services	Solid Waste	Karvyderskraal	Karvyderskraal landfill site - additional cell	2020/07/01	2021/03/31	4900000.00	Jul 20 NA	Jul 20 NA	NA	Aug 20	Aug 20	Oct 20	Oct 20	Oct 20	Nov 20	Mar 21

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OVERBERG DISTRICT MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF) 2020/2021 – 2022/2023

Budget Schedules 2020/2021

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DC3 Overberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description		Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
REVENUE ITEMS:												
Property rates												
Total Property Rates												
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)												
Net Property Rates												
Service charges - electricity revenue												
Total Service charges - electricity revenue												
less Revenue Foregone (in excess of 50 kwh per indigent household per month)												
less Cost of Free Basis Services (50 kwh per indigent household per month)												
Net Service charges - electricity revenue												
Service charges - water revenue												
Total Service charges - water revenue												
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)												
less Cost of Free Basis Services (6 kilolitres per indigent household per month)												
Net Service charges - water revenue												
Service charges - sanitation revenue												
Total Service charges - sanitation revenue												
less Revenue Foregone (in excess of free sanitation service to indigent households)												
less Cost of Free Basis Services (free sanitation service to indigent households)												
Net Service charges - sanitation revenue												
Service charges - refuse revenue												
Total refuse removal revenue												
Total landfill revenue												
less Revenue Foregone (in excess of one removal a week to indigent households)												
less Cost of Free Basis Services (removed once a week to indigent households)												
Net Service charges - refuse revenue												
Other Revenue by source												
Fuel Levy												
Other Revenue												
Total 'Other' Revenue												
EXPENDITURE ITEMS:												
Employee related costs												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
sub-total												
Less: Employees costs capitalised to PPE												
Total Employee related costs												
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment												
Lease amortisation												
Capital asset impairment												
Total Depreciation & asset impairment												
Bulk purchases												
Electricity Bulk Purchases												
Water Bulk Purchases												
Total bulk purchases												
Transfers and grants												
Cash transfers and grants												
Non-cash transfers and grants												

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Total transfers and grants	1	120	120	360	380	484	484	484	401	-	-
Contracted services											
Outsourced Services		-	-	-	-	-	-	-	-	-	-
Consultants and Professional Services		12 793	14 517	15 512	20 994	22 931	22 931	22 931	19 479	19 822	20 647
Contractors		-	-	-	-	-	-	-	-	-	-
Total contracted services		12 793	14 517	15 512	20 994	22 931	22 931	22 931	19 479	19 822	20 647
Other Expenditure By Type											
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Audit fees		2 094	2 535	3 054	2 900	3 316	3 316	3 316	3 316	3 449	3 587
Other Expenditure		14 453	18 298	21 704	22 660	28 189	28 189	28 189	27 619	28 406	29 537
Total 'Other' Expenditure	1	16 547	20 833	24 768	25 560	31 505	31 505	31 505	30 935	31 855	33 124
by Expenditure Item	8										
Employee related costs		-	-	-	26 813	-	-	-	-	-	-
Other materials		-	-	-	50 385	3 515	3 515	3 515	229	239	248
Contracted Services		3 946	4 832	5 781	10 688	9 475	9 475	9 475	8 592	8 926	9 283
Other Expenditure		472	747	179	8 740	28	28	28	26	28	29
Total Repairs and Maintenance Expenditure	9	4 418	5 579	5 960	96 626	13 018	13 018	13 018	8 848	9 192	9 560

OVERBERG DISTRICT MUNICIPALITY
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DC3 Overberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and

Description	Ref	Vote 1 - Municipal Manager	Vote 3 - Corporate Services	Vote 4 - Finance	Vote 5 - Community Services	Total
R thousand	1					
Revenue By Source						
Property rates		-	-	-	-	-
Service charges - electricity revenue		-	-	-	412	412
Service charges - water revenue		-	-	-	6	6
Service charges - sanitation revenue		-	-	-	-	-
Service charges - refuse revenue		-	-	-	12 000	12 000
Rental of facilities and equipment		-	24	-	11 895	11 919
Interest earned - external investments		-	-	1 800	-	1 800
Interest earned - outstanding debtors		-	-	-	163	163
Dividends received		-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-
Licences and permits		-	-	-	300	300
Agency services		10 561	-	-	-	10 561
Other revenue		767	40	135	108 687	109 629
Transfers and subsidies		-	-	79 495	1 388	80 883
Gains		9 420	-	-	-	9 420
Total Revenue (excluding capital transfers and contribution)		20 748	64	81 430	134 851	237 092
Expenditure By Type						
Employee related costs		7 433	7 959	13 286	96 079	124 756
Remuneration of councillors		6 341	-	-	-	6 341
Debt impairment		-	-	-	400	400
Depreciation & asset impairment		34	137	933	2 472	3 576
Finance charges		-	-	2 946	8 092	11 038
Bulk purchases		-	-	-	-	-
Other materials		117	495	157	42 163	42 932
Contracted services		733	1 099	4 083	13 565	19 479
Transfers and subsidies		-	-	401	-	401
Other expenditure		1 992	4 668	4 883	19 393	30 935
Losses		-	-	-	-	-
Total Expenditure		16 650	14 357	26 689	182 162	239 858
Surplus/(Deficit)		4 099	(14 294)	54 741	(47 311)	(2 766)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	2 100	-	2 100
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		4 099	(14 294)	56 841	(47 311)	(666)

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DC3 Overberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

2020/21 Medium Term Revenue & Expenditure Framework											
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors		1 244	3 216	3 914	1 401	1 414	1 414	1 414	1 814	2 230	2 662
Less: Provision for debt impairment		(137)	(119)	(181)	(119)	(181)	(181)	(181)	(581)	(997)	(1 429)
Total Consumer debtors	2	1 106	3 097	3 733	1 282	1 233	1 233	1 233	1 233	1 233	1 233
Debt Impairment provision											
Balance at the beginning of the year		285	137	119	119	181	181	181	181	581	997
Contributions to the provision		110	15	61	-	-	-	-	400	416	433
Bad debts written off		(258)	(33)	-	-	-	-	-	-	-	-
Balance at end of year		137	119	181	119	181	181	181	581	997	1 429
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)	3	76 425	81 158	108 531	114 411	114 183	114 183	114 183	122 648	130 811	133 901
Leases recognised as PPE		4 427	4 427	2 074	4 427	2 074	2 074	2 074	2 074	2 074	2 074
Less: Accumulated depreciation		34 821	39 378	35 008	36 848	38 502	38 502	38 502	42 008	45 650	49 441
Total Property, plant and equipment (PPE)	2	46 031	46 206	75 598	81 990	77 756	77 756	77 756	82 716	87 235	86 534
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		1 206	2 556	2 872	2 949	2 949	2 949	2 949	3 296	3 684	4 120
Total Current liabilities - Borrowing		1 206	2 556	2 872	2 949	2 949	2 949	2 949	3 296	3 684	4 120
Trade and other payables											
Trade Payables	5	1 238	2 640	3 116	1 475	3 116	3 116	3 116	3 116	3 116	3 116
Other creditors		9 051	14 843	8 582	2 181	8 582	8 582	8 582	8 582	8 582	8 582
Unspent conditional transfers		1 755	2 189	4 332	10 794	1 261	1 261	1 261	1 261	1 261	1 261
VAT		-	-	852	-	852	852	852	852	852	852
Total Trade and other payables	2	12 045	19 672	16 881	14 450	13 811	13 811	13 811	13 811	13 811	13 811
Non current liabilities - Borrowing											
Borrowing	4	297	104	25 161	22 211	22 211	22 211	22 211	18 916	15 232	10 753
Finance leases (including PPP asset element)		2 518	154	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		2 815	258	25 161	22 211	22 211	22 211	22 211	18 916	15 232	10 753
Provisions - non-current											
Retirement benefits		58 982	57 649	51 479	68 448	53 799	53 799	53 799	56 224	58 758	61 406
Refuse landfill site rehabilitation		20 764	21 331	30 490	25 881	33 615	33 615	33 615	36 882	40 280	43 813
Other		-	-	-	-	-	-	-	-	-	-
Total Provisions - non-current		79 746	78 980	81 968	94 329	87 414	87 414	87 414	93 106	99 037	105 219
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		17 948	20 609	17 932	14 353	22 516	22 516	22 516	18 777	18 111	18 257
GRAP adjustments		5 219	-	-	-	-	-	-	-	-	-
Restated balance		23 167	20 609	17 932	14 353	22 516	22 516	22 516	18 777	18 111	18 257
Surplus/(Deficit)		(2 557)	(2 678)	4 585	(2 427)	(3 739)	(3 739)	(3 739)	(666)	146	383
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	20 609	17 932	22 516	11 926	18 777	18 777	18 777	18 111	18 257	18 640
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	20 609	17 932	22 516	11 926	18 777	18 777	18 777	18 111	18 257	18 640

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DC3 Overberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

DC3 Overberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)													
Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand													
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures	A		8 605	11 402	10 481	15 220	15 800	15 800	20 748	21 578	22 441	
Basic Services and Infrastructure	To ensure the well-being of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads	B		71 469	85 845	103 122	103 003	111 877	111 877	113 925	118 474	123 205	
Local Economic Development	To promote regional economic development by supporting initiatives in the District for the development of a sustainable economy.	C		13 531	15 843	16 313	17 658	18 308	18 308	16 791	16 851	18 199	
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines	D		65 762	72 897	87 385	84 081	87 445	87 445	87 665	90 204	93 386	
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development	E		48	28	25	24	64	64	64	66	69	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	159 414	186 015	217 325	219 986	233 494	233 494	239 192	247 174	257 300

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DC3 Overberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

DC3 Overberg - Supporting Table SA5 Reconciliation of IDP Strategic Objectives and Budget (Operating Expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand													
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and	A		14 341	14 915	14 168	15 563	16 269	16 269	16 650	16 848	17 522	
Basic Services and Infrastructure	To ensure the well-being of all in the Overberg District through the provision of efficient basic services and infrastructure in	B		84 059	98 655	117 270	119 813	130 428	130 428	132 826	138 139	143 665	
Local Economic Development	To promote regional economic development by supporting initiatives in the District for the development of a sustainable	C		13 452	18 584	18 205	18 820	19 934	19 934	16 810	16 237	16 887	
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy	D		43 074	47 461	52 443	53 880	54 194	54 194	55 812	57 333	59 635	
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the	E		7 046	9 077	10 655	14 337	16 408	16 408	17 760	18 470	19 209	
Allocations to other priorities													
Total Expenditure				1	161 971	188 693	212 740	222 412	237 233	237 233	239 858	247 028	256 917

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DC3 Overberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

DC3 Overberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand													
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures	A		3	36	11	-	-	-	40	500	-	
Basic Services and Infrastructure	To ensure the well-being of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads	B		3 798	4 156	36 271	6 128	-	-	4 900	75	75	
Local Economic Development	To promote regional economic development by supporting initiatives in the District for the development of a sustainable economy.	C		276	265	364	360	540	540	200	1 085	80	
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines	D		2 705	779	32	4 565	4 662	4 662	3 100	3 323	2 435	
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development	E		-	95	303	300	460	450	225	3 180	500	
		F											
		G											
		J											
		P											
Allocations to other priorities				3									
Total Capital Expenditure				1	6 782	5 332	36 982	11 353	5 652	5 652	8 465	8 163	3 090

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DC3 Overberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Vote 1 - Municipal Manager										
Executive										
People from employment equity target groups employed in the three highest levels of management in compliance with the approved Employment Equity Plan, by June (Reg)	Number of people employed	0	1	1	1	1	1	1		
Executive Support Internal Audit										
Develop RBAP	Plan developed	1	1	1	1	1	1	1	1	1
Audit Projects	Number audits executed		18	17	14	14	14	18	18	18
IDP & Communication										
Stakeholders engagements	Number of engagements per annum							4		
External Newsletters	Number of newsletters per annum	2	2	2	2	2	2	2	2	2
Performance & Risk Management										
Prepare and adoption of TL SDBIP	Approval of SDBIP	1	1	1	1	1	1	1	1	1
Reviewed SDBIP by January and Inform Council if Revised SDBIP is necessary	Table Sec 72 report to Council	1	1	1	1	1	1	1	1	1
Submit Annual Performance report to AG	Report submitted by 31 August	1	1	1	1	1	1	1	1	1
Shared Services										
Report to DCF Tech on Risk Management Shared Services	Number of reports submitted	4	4	4	4	4	4	4	4	4
Vote 2 - Management Services										
Vote 3 - Corporate Services										
Executive										
Corporate Support										
Human Resources										
Conduct annually a HR roadshow	Number of roadshows conducted							1	1	
Compile a skills transfer Policy	Policy compiled							1		
Conduct OH&S workshops for ODM representatives	Number of workshops held							1	1	
% training budget spend	% budget spent	0.23%	0.35%	0.10%	0.13%	0.07%		0.05%		
Committee, Records & Councilor Support										
Roll-out of Paper Reduction Plan	Number of plan							1		
Information Services (ICT)										
Vote 4 - Finance										
Executive										
Cost Coverage(Reg)	Number of months	2	2.39	2.17	40	2	2.17	2		
% of capital Budget spend (Reg)	% spending	88	119%	116%	95	95	95	90		
Debt coverage	Number of times	18	14	16.99	30	8	8	22		
Service Debtors	% outstanding	8.24%	11.75%	19.26%	10	10	10	14		
Report to Audit Committee on the provision of the rehabilitation cost for Karvyderskraal	Number of reports submitted							4	4	4
Financial Services										
Revenue										
Expenditure										
Supply Chain Management										
Performance of Service providers	Number of reports	2	2	2	2	2	2	2	2	2
Invite service providers for Suppliers database	Number invites per annum	1	1	1	1	1	1	1	1	1
Vote 5 - Community Services										
Executive										
Community Services Support										
Municipal Health										
Drinking water samples	Number of Samples	474	543	511	400	400	400	400	400	400
Food samples	Number of Samples	389	386	418	400	400	400	400	400	400
Monitoring Generators of medical waste sites	Number of inspections per annum	132	153	141	120	120	120	120	120	120
Sewerage final Outflow samples	Number of samples	130	144	175	160	160	160	160	160	160
Inspect food premises	Number of inspections per annum	1487	1682	1696	1560	1560	1560	1560	1560	1560
Inspect creches	Number of inspections per annum	0	0	0	160	160	160	160	160	160

Comprehensive Health										
Environmental Management										
Coastal Committees	Number of reports	3	4	4	4	4	4	4	4	4
Revise District SDF	SDF revised							1		
Solid Waste										
Karwyderskraal Landfill Committee	Number of reports	3	4	1	1	1	1	1	1	1
Regional Waste Forums	Number of reports	3	4	4	4	4	4	4	4	4
Job creation	Number of jobs created		44	15				25	30	
Emergency Services										
Disaster Management Plan revise	Revised plan	1	1	1	1	1		1	1	1
Revised Disaster Management Framework	Framework revised	1	1	1	1	1		1	1	1
Review Safer Community project plan	Reviewed Plan	1	1	1	1	1		1	1	1
Review Festive and Fire season readiness plan	Reviewed Plan	1	1	1	1	1		1	1	1
Report quarterly to the DCFTech on current District risks	Number of current risk reports submitted per annum			4	4	4		4	4	4
Interaction with landowners on integrated fire management initiatives in the Overberg	Number of interactions per annum			9	8	8		8	8	8
LED, Tourism, Resorts & EPWP										
Create temporary job opportunities through the municipality's EPWP programme per FTE target, by June (Reg)	No per annum		741	743	194	194	194			
Report the probes on planned deliverables in the RED/Tourism Strategy	No of reports				1	2	2	4	4	4
Roads										
Upgrading/rehabilitate of roads	No km	5.02	3.32	3.72	4.05	4.05	4.05	4.5km		
Roads regrade	No km	34.84	50.22	40.86	33.29	45.44	45.44	48.83 km		
Roads Bladed	No km	6284.38	6242.5	6812.49	6400	6400	6400	6500		
Roads to be reseal	No km							28.3		
Resorts										
Social Services										
Report on the progress in respect of Social development	Number of reports				1	1	1	2	2	2
Compile a draft Social Development Policy	Policy developed							1		
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

DC3 Overberg - Entities measurable performance objectives

Description	Unit of measurement	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Audit Projects										
Entity 3 - (name of entity)										
Audit Projects										
And so on for the rest of the Entities										

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DC3 Overberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid / Operating Expenditure	5.5%	4.9%	5.4%	5.4%	5.9%	5.9%	5.9%	5.8%	6.0%	6.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing / Own Revenue	9.1%	7.6%	8.1%	24.3%	9.2%	9.2%	9.2%	9.0%	9.1%	9.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.7	1.3	1.4	1.3	1.3	1.3	1.3	1.2	1.1	1.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.7	1.3	1.4	1.3	1.3	1.3	1.3	1.2	1.1	1.2
Liquidity Ratio	Monetary Assets/Current Liabilities	1.4	1.1	1.2	1.2	1.2	1.2	1.2	1.1	1.0	1.1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		100.1%	97.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		100.1%	97.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	21.3%	17.7%	15.5%	14.4%	13.4%	13.4%	13.4%	13.1%	12.7%	12.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		3.8%	7.2%	8.1%	4.2%	8.8%	8.8%	8.8%	9.4%	9.8%	8.5%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	53.0%	49.2%	46.9%	47.1%	48.5%	48.5%	48.5%	52.6%	52.5%	52.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	56.3%	52.5%	49.8%	50.2%	51.4%	51.4%		55.3%	55.2%	55.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.8%	3.0%	2.8%	44.1%	5.7%	5.6%		3.7%	3.8%	3.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.0%	6.8%	6.1%	5.8%	6.3%	6.3%	6.3%	6.2%	6.2%	6.2%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	24.0	26.2	26.0	9.0	9.0	9.0	30.6	29.2	26.4	27.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	35.3%	27.6%	29.3%	13.5%	11.3%	11.3%	11.3%	10.6%	10.0%	9.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.0	3.1	2.9	2.5	2.3	2.3	2.3	2.1	2.0	2.2

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DC3 Overberg - Supporting Table SA9 Social, economic and demographic statistics and assumption:

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2016/17		2017/18		2018/19		Current Year 2019/20		2020/21 Medium Term Revenue & Expenditure Framework	
						Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics															
Population			203 520	212 782	258 175					299 841					
Females aged 5 - 14			17 796		19 492					73 385					
Males aged 5 - 14			18 063		19 837										
Females aged 15 - 34			34 859		42 308					201 431					
Males aged 15 - 34			42 308		45 265					20 025					
Aged 65+															
Unemployment				17 138											
Monthly household income (no. of households)	1, 12				13					12.6					
No income															
R1 - R1 500										2.2					
R1 601 - R3 200										3.6					
R3 201 - R6 400										14.6					
R6 401 - R12 800										21.2					
R12 801 - R25 600										18.0					
R25 601 - R51 200										12.5					
R51 201 - R102 400										8.9					
R102 401 - R204 800										4.3					
R204 801 - R409 600										1.8					
R409 601 - R819 200															
> R819 200															
Poverty profiles (no. of households)															
< R2 050 per household per month	13														
Insert description:	2														
Household/demographics (000)															
Number of people in municipal area															
Number of poor people in municipal area															
Number of households in municipal area															
Number of poor households in municipal area															
Definition of poor household (R per month)															
Housing statistics	3														
Formal															
Informal															
Total number of households															
Dwellings provided by municipality	4														
Dwellings provided by province															
Dwellings provided by private sector															
Total new housing dwellings	5														
Economic	6														
Inflation/initiation outlook (CPI-X)															
Interest rate - borrowing															
Interest rate - investment															
Remuneration increases															
Consumption growth (electricity)															
Consumption growth (water)															
Collection rates	7														
Property tax/service charges															
Rental of facilities & equipment															
Interest - external investments															
Interest - debtors															
Revenue from agency services															

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DC3 Overberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	32 276	36 715	38 448	35 153	35 362	35 362	35 362	33 320	32 475	36 640
Cash + investments at the yr end less applications - R'000	18(1)b	2	52 821	47 570	51 752	52 131	48 298	48 298	48 298	49 034	48 508	52 094
Cash year end/monthly employee/supplier payments	18(1)b	3	3.0	3.1	2.9	2.5	2.3	2.3	2.3	2.1	2.0	2.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(2 557)	(2 678)	4 585	(2 427)	(3 739)	(3 739)	(3 739)	(866)	146	383
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(96.7%)	2706.5%	404.0%	(6.0%)	(6.0%)	(6.0%)	9.8%	(1.9%)	(1.9%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	97.6%	93.1%	87.5%	99.8%	101.7%	101.7%	101.7%	99.6%	99.6%	99.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	13.7%	19.7%	2.9%	0.0%	0.0%	0.0%	0.0%	3.2%	3.2%	3.2%
Capital payments % of capital expenditure	18(1)c,19	8	67.8%	100.0%	66.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(12.3%)	18.5%	(39.5%)	(16.1%)	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	9.6%	12.1%	7.9%	117.9%	16.8%	16.7%	11.4%	10.7%	10.5%	11.0%
Asset renewal % of capital budget	20(1)(vi)	14	80.0%	43.8%	32.1%	2.1%	47.5%	47.5%	0.0%	2.8%	23.7%	17.8%

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DC3 Overberg - Supporting Table SA11 Property rates summary

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Valuation:	1									
Date of valuation:										
Financial year valuation used	2									
Municipal by-laws s6 in place? (Y/N)										
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5									
Differential rates used? (Y/N)										
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

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DC3 Overberg - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2019/20																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R'000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)																	
Special rating areas (R'000)	4																
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptions,reductions,discounts (R'000)																	

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DC3 Overberg - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year: 2020/21																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections																	
No. of successful objections > 10%																	
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:																	
Total value used for rating (Rm)																	
Total land value (Rm)																	
Total value of improvements (Rm)																	
Total market value (Rm)																	
Rating:																	
Average rate																	
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)																	
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discouts (R'000)																	
Total rebates, exemptions, reductions, discs (R'000)																	

DC3 Overberg - Supporting Table SA13a Service Tariffs by category

DC3 Overberg - Supporting Table SA13a Service Tariffs by category									
Description	Ref	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Property rates (rate in the Rand)	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/kl)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/kl)									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fix fee									
80l bin - once a week									
250l bin - once a week									

DC3 Overberg - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Exemptions, reductions and rebates (Rands) <i>(Insert lines as applicable)</i>									
Water tariffs <i>(Insert blocks as applicable)</i>									
Waste water tariffs <i>(Insert blocks as applicable)</i>									
Electricity tariffs <i>(Insert blocks as applicable)</i>									

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DC3 Overberg - Supporting Table SA14 Household bills

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21 % Incr.	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Rand/cent											
<u>Monthly Account for Household - 'Middle Income Range'</u>	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-
<u>Monthly Account for Household - 'Affordable Range'</u>	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-
<u>Monthly Account for Household - 'Indigent' Household receiving free basic services</u>	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-

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DC3 Overberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank								20 000	20 000	20 000
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	20 000	20 000	20 000
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	20 000	20 000	20 000

OVERBERG DISTRICT MUNICIPALITY
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DC3 Overberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months												
Name of institution & investment ID	1														
Parent municipality															
Short Term Investments											20 000				20 000
Municipality sub-total											20 000				20 000
Entities															
Entities sub-total															
TOTAL INVESTMENTS AND INTEREST	1										20 000				20 000

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DC3 Overberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Parent municipality										
Annuity and Bullet Loans		297	104	25 161	22 211	22 211	22 211	18 916	15 232	10 753
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		2 518	154	-	-	-	-	-	-	-
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	2 815	258	25 161	22 211	22 211	22 211	18 916	15 232	10 753
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	2 815	258	25 161	22 211	22 211	22 211	18 916	15 232	10 753

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)						4 912	4 912	12	12	12
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	4 912	4 912	12	12	12
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	4 912	4 912	12	12	12

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DC3 Overberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		56 840	62 321	72 676	76 826	77 005	77 005	79 494	81 513	84 330
Local Government Equitable Share		52 163	57 286	67 902	71 776	71 776	71 776	74 636	77 695	80 349
Finance Management		1 250	1 250	1 000	1 000	1 000	1 000	1 000	1 000	1 000
EPWP Incentive		1 000	1 142	1 125	1 243	1 243	1 243	1 188	-	-
Rural Roads Asset Management Grant		2 427	2 643	2 649	2 807	2 807	2 807	2 670	2 818	2 981
Municipal Disaster Relief Grant (National)						179	179			
Other transfers/grants (insert description)										
Provincial Government:		2 746	1 513	1 726	92 597	2 806	2 806	1 389	256	256
PT - PAWK		-	-	-	91 821	-	-	-	-	-
Sela		166	137	202	100	100	100	-	-	-
Health Subsidy		138	164	162	15	204	204	200	200	200
Financial Management Grant		400	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		400	-	-	-	-	-	-	-	-
Financial Management Support Grant		1 420	780	752	-	-	-	-	-	-
Greenest Municipality		2	70	-	-	-	-	-	-	-
CDW Operational Support Grant		40	56	-	-	112	112	56	56	56
Local Government Graduate Internship Grant		60	66	-	-	-	-	-	-	-
Human Capacity Building Grant		120	240	360	660	740	740	401	-	-
Finance Management (Resorts)		-	-	-	-	650	650	-	-	-
Fire Safety Plan		-	-	250	-	900	900	732	-	-
Municipal Disaster Relief Grant (Provincial)		-	-	-	-	100	100	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
(insert description)										
Other grant providers:		-	-	-	-	-	-	-	-	-
(insert description)										
Total Operating Transfers and Grants	5	59 586	63 834	74 402	169 423	79 811	79 811	80 883	81 769	84 586
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants (insert desc)										
Provincial Government:		2 303	890	3 933	1 100	200	200	2 100	2 323	2 435
Greenest Municipality		68	-	-	-	-	-	-	-	-
WC Financial Management Grant		-	-	-	-	-	-	-	-	-
Fire Safety Plan		-	-	750	1 100	200	200	-	-	-
CDW		35	-	-	-	-	-	-	-	-
Risk		-	-	-	-	-	-	-	-	-
Disaster Management		-	90	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		2 200	800	3 183	-	-	-	2 100	2 323	2 435
District Municipality:		-	-	-	-	-	-	-	-	-
(insert description)										
Other grant providers:		-	-	-	-	-	-	-	-	-
(insert description)										
Total Capital Transfers and Grants	5	2 303	890	3 933	1 100	200	200	2 100	2 323	2 435
TOTAL RECEIPTS OF TRANSFERS & GRANTS		61 889	64 724	78 335	170 523	80 011	80 011	82 983	84 092	87 021



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DC3 Overberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		56 840	61 958	71 923	76 826	77 005	77 005	79 494	81 513	84 330
Local Government Equitable Share		52 163	57 286	67 902	71 776	71 776	71 776	74 636	77 695	80 349
Finance Management		1 250	1 250	1 000	1 000	1 000	1 000	1 000	1 000	1 000
EPWP Incentive		1 000	1 142	1 125	1 243	1 243	1 243	1 188	-	-
Rural Roads Asset Management Grant		2 427	2 280	1 896	2 807	2 807	2 807	2 670	2 818	2 981
Municipal Disaster Relief Grant (National)						179	179			
Other transfers/grants [insert description]										
Provincial Government:		1 437	1 442	1 451	92 597	3 426	3 426	1 389	256	256
PT - PAWK		-	-	-	91 821	-	-	-	-	-
Seta		284	146	133	100	160	160	-	-	-
Health Subsidy		138	164	162	15	204	204	200	200	200
Financial Management Grant		400	-	-	-	-	-	-	-	-
Risk Assessment		132	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		8	207	186	-	-	-	-	-	-
Financial Management Support Grant		220	645	542	-	-	-	-	-	-
Greenest Municipality		2	70	-	-	-	-	-	-	-
CDW Operational Support Grant		117	25	3	-	112	112	56	56	56
Local Government Graduate Internship Grant		15	65	-	-	-	-	-	-	-
Human Capacity Building Grant		120	120	360	660	1 115	1 115	401	-	-
Finance Management (Resorts)		-	-	-	660	660	660	-	-	-
Fire Safety Plan		-	-	65	-	1 085	1 085	732	-	-
Municipal Disaster Relief Grant (Provincial)						100	100			
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		58 277	63 400	73 375	169 423	80 431	80 431	80 883	81 769	84 586
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		2 303	890	1 483	1 100	2 650	2 650	2 100	2 323	2 435
Greenest Municipality		68	-	-	-	-	-	-	-	-
WC Financial Management Grant		-	-	-	-	-	-	-	-	-
Fire Safety Plan		-	-	-	1 100	200	200	-	-	-
CDW		35	-	-	-	-	-	-	-	-
Risk		-	-	-	-	-	-	-	-	-
Disaster Management		-	90	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		2 200	800	1 483	-	2 450	2 450	2 100	2 323	2 435
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		2 303	890	1 483	1 100	2 650	2 650	2 100	2 323	2 435
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		60 580	64 290	74 858	170 523	83 081	83 081	82 983	84 092	87 021

DC3 Overberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		0		363	-	1 115	1 115	1 115	1 115	1 115
Current year receipts		56 840	62 321	72 676	76 826	77 005	77 005	79 494	81 513	84 330
Conditions met - transferred to revenue		56 840	61 958	71 923	76 826	77 005	77 005	79 494	81 513	84 330
Conditions still to be met - transferred to liabilities		-	363	1 115	-	1 115	1 115	1 115	1 115	1 115
Provincial Government:										
Balance unspent at beginning of the year		446	1 755	1 827	10 794	766	766	146	146	146
Returned to NT/PT		-	-	(1 335)						
Current year receipts		2 746	1 513	1 726	92 597	2 806	2 806	1 389	256	256
Conditions met - transferred to revenue		1 437	1 442	1 451	92 597	3 426	3 426	1 389	256	256
Conditions still to be met - transferred to liabilities		1 755	1 827	766	10 794	146	146	146	146	146
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		58 277	63 400	73 375	169 423	80 431	80 431	80 883	81 769	84 586
Total operating transfers and grants - CTBM	2	1 755	2 189	1 882	10 794	1 261	1 261	1 261	1 261	1 261
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	2 450	2 450	-	-	-
Current year receipts		2 303	890	3 933	1 100	200	200	2 100	2 323	2 435
Conditions met - transferred to revenue		2 303	890	1 483	1 100	2 650	2 650	2 100	2 323	2 435
Conditions still to be met - transferred to liabilities		-	-	2 450	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		2 303	890	1 483	1 100	2 650	2 650	2 100	2 323	2 435
Total capital transfers and grants - CTBM	2	-	-	2 450	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		60 580	64 290	74 858	170 523	83 081	83 081	82 983	84 092	87 021
TOTAL TRANSFERS AND GRANTS - CTBM		1 755	2 189	4 332	10 794	1 261	1 261	1 261	1 261	1 261

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DC3 Overberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Cash Transfers To Entities/Em's		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Insert description</i>											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
<i>Grants Paid to Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Bursaries</i>		120	120	360	380	484	484	484	401	-	-
Total Cash Transfers To Groups Of Individuals:		120	120	360	380	484	484	484	401	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	120	120	360	380	484	484	484	401	-	-
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Em's		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Insert description</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	120	120	360	380	484	484	484	401	-	-

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DC3 Overberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3 382	3 860	4 011	4 257	4 265	4 265	4 097	4 261	4 431
Pension and UIF Contributions		143	200	208	218	219	219	183	190	197
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 375	1 682	1 645	1 732	1 734	1 734	1 662	1 728	1 798
Cellphone Allowance		250	400	400	400	400	400	400	416	432
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 150	6 142	6 264	6 607	6 618	6 618	6 341	6 595	6 859
% increase	4		19.3%	2.0%	5.5%	0.2%	-	(4.2%)	4.0%	4.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 273	2 391	2 974	3 980	4 163	4 163	4 302	4 474	4 653
Pension and UIF Contributions		4	12	135	143	274	274	284	296	308
Medical Aid Contributions		-	-	-	-	34	34	37	38	40
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	288	-	-	188	196	203
Motor Vehicle Allowance	3	313	351	346	512	429	429	429	446	464
Cellphone Allowance	3	12	32	41	72	60	60	60	62	65
Housing Allowances	3	4	4	5	3	5	5	5	5	6
Other benefits and allowances	3	40	53	16	71	69	69	71	74	77
Payments in lieu of leave		(54)	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 591	2 845	3 517	5 069	5 034	5 034	5 376	5 591	5 814
% increase	4		9.8%	23.7%	44.1%	(0.7%)	-	6.8%	4.0%	4.0%
Other Municipal Staff										
Basic Salaries and Wages		54 187	59 887	66 155	66 456	74 122	74 122	83 041	85 112	88 500
Pension and UIF Contributions		8 858	9 714	10 920	11 684	12 377	12 377	13 980	14 539	15 121
Medical Aid Contributions		3 659	3 814	4 168	4 646	4 670	4 670	5 065	5 267	5 478
Overtime		2 226	2 455	2 768	1 908	1 978	1 978	2 050	2 132	2 217
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	4 250	4 645	4 552	5 092	5 375	5 375	5 557	5 779	6 010
Cellphone Allowance	3	305	346	393	412	402	402	437	454	472
Housing Allowances	3	666	640	594	749	767	767	820	853	887
Other benefits and allowances	3	3 614	4 061	4 663	4 372	4 450	4 450	5 488	5 707	5 935
Payments in lieu of leave		782	835	1 520	516	516	516	1 520	1 581	1 644
Long service awards		361	349	380	378	442	442	518	539	561
Post-retirement benefit obligations	6	1 694	1 522	1 564	1 918	1 918	1 918	904	941	978
Sub Total - Other Municipal Staff		80 602	88 268	97 678	98 132	107 017	107 017	119 381	122 904	127 804
% increase	4		9.5%	10.7%	0.5%	9.1%	-	11.6%	3.0%	4.0%
Total Parent Municipality		88 342	97 254	107 459	109 808	118 669	118 669	131 097	135 090	140 477
			10.1%	10.5%	2.2%	8.1%	-	10.5%	3.0%	4.0%
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-

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Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		88 342	97 254	107 459	109 808	118 669	118 669	131 097	135 090	140 477
% Increase	4		10.1%	10.5%	2.2%	8.1%	-	10.5%	3.0%	4.0%
TOTAL MANAGERS AND STAFF	5,7	83 193	91 113	101 195	103 201	112 051	112 051	124 756	128 495	133 618

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DC3 Overberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

[illegible]

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DC3 Overberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2018/19			Current Year 2019/20			Budget Year 2020/21		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	4	21	6	15	21	6	15	21	6	15
Board Members of municipal entities	5									
Municipal employees										
Municipal Manager and Senior Managers	3	3		3	3		3	3		3
Other Managers	7	6	6		7	7		7	7	
Professionals		9	9	-	10	8	2	10	8	2
Finance		6	6		6	5	1	6	5	1
Spatial/town planning										
Information Technology		1	1		1	1		1	1	
Roads		1	1		1	1		1	1	
Electricity										
Water										
Sanitation										
Refuse										
Other		1	1		2	1	1	2	1	1
Technicians		304	299	5	303	298	5	303	299	4
Finance		19	14	5	18	13	5	18	14	4
Spatial/town planning										
Information Technology		1	1		1	1		1	1	
Roads		191	191		191	191		191	191	
Electricity										
Water										
Sanitation										
Refuse										
Other		93	93		93	93		93	93	
Clerks (Clerical and administrative)		29	27	2	30	27	3	30	26	4
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		4	4		4	4		4	4	
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	376	351	25	378	350	28	378	350	28
% increase					0.5%	(0.3%)	12.0%	-	-	-
Total municipal employees headcount	6, 10	345	335	10	347	335	12	347	335	12
Finance personnel headcount	8, 10	24	23	1	24	22	2	24	22	2
Human Resources personnel headcount	8, 10	4	4		4	4		4	4	

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DC3 Overberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

DC3 Overview - supporting table showing monthly revenue and expenditure																
Description		Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework	
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Revenue By Source																
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	34	34	34	34	34	34	34	34	34	34	34	34	412	445	480	
Service charges - water revenue	1	1	1	1	1	1	1	1	1	1	1	0	6	6	7	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	12 000	12 480	12 979	
Rental of facilities and equipment	993	993	993	993	993	993	993	993	993	993	993	993	11 919	12 870	13 899	
Interest earned - external investments	150	150	150	150	150	150	150	150	150	150	150	150	1 800	1 872	1 947	
Interest earned - outstanding debtors	14	14	14	14	14	14	14	14	14	14	14	14	163	176	190	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits	25	25	25	25	25	25	25	25	25	25	25	25	300	312	324	
Agency services	880	880	880	880	880	880	880	880	880	880	880	880	10 561	10 983	11 423	
Transfers and subsidies	25 399	521	521	521	25 399	521	521	521	25 399	521	521	521	80 883	81 769	84 586	
Other revenue	9 136	9 136	9 136	9 136	9 136	9 136	9 136	9 136	9 136	9 136	9 136	9 136	109 629	114 140	118 841	
Gains	-	-	-	-	-	-	-	-	-	-	-	-	9 420	9 797	10 188	
Total Revenue (excluding capital transfers and contribution)	37 632	12 753	12 753	12 753	37 632	12 753	12 753	12 753	37 632	12 753	12 753	22 173	237 092	244 851	254 865	
Expenditure By Type																
Employee related costs	9 851	9 851	9 851	9 851	16 400	9 851	9 851	9 851	9 851	9 851	9 851	9 851	124 756	128 495	133 618	
Remuneration of councillors	528	528	528	528	528	528	528	528	528	528	528	528	6 341	6 595	6 869	
Debt impairment	33	33	33	33	33	33	33	33	33	33	33	33	400	416	433	
Depreciation & asset impairment	298	298	298	298	298	298	298	298	298	298	298	298	3 576	3 719	3 867	
Finance charges	920	920	920	920	920	920	920	920	920	920	920	920	11 038	11 479	11 939	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	3 578	3 578	3 578	3 578	3 578	3 578	3 578	3 578	3 578	3 578	3 578	3 578	42 932	44 647	46 431	
Contracted services	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	19 479	19 822	20 647	
Transfers and subsidies	33	33	33	33	33	33	33	33	33	33	33	33	401	-	-	
Other expenditure	2 578	2 578	2 578	2 578	2 578	2 578	2 578	2 578	2 578	2 578	2 578	2 578	30 935	31 855	33 124	
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure	19 442	19 442	19 442	19 442	25 992	19 442	19 442	19 442	19 442	19 442	19 442	19 442	239 858	247 028	256 917	
Surplus/(Deficit)	18 189	(6 689)	(6 689)	(6 689)	11 640	(6 689)	(6 689)	(6 689)	18 189	(6 689)	(6 689)	2 730	(2 766)	(2 177)	(2 052)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1	1	24	229	238	233	70	56	1 175	74	-	-	2 100	2 323	2 435	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	18 190	(6 689)	(6 655)	(6 460)	11 877	(6 456)	(6 619)	(6 633)	19 364	(6 615)	(6 689)	2 730	(666)	146	383	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1	18 190	(6 689)	(6 655)	(6 460)	11 877	(6 456)	(6 619)	(6 633)	19 364	(6 615)	(6 689)	2 730	(666)	146	383	

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DC3 Overberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description		Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand																		
Revenue by Vote																		
	Vote 1 - Municipal Manager		944	944	944	944	944	944	944	944	944	944	944	10 364	20 748	21 578	22 441	
	Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 3 - Corporate Services		5	5	5	5	5	5	5	5	5	5	5	5	64	66	69	
	Vote 4 - Finance		25 446	567	590	795	25 682	799	636	622	26 620	640	566	566	83 530	85 904	88 913	
	Vote 5 - Community Services		11 238	11 238	11 238	11 238	11 238	11 238	11 238	11 238	11 238	11 238	11 238	11 238	134 851	139 625	145 876	
Total Revenue by Vote			37 632	12 754	12 777	12 982	37 869	12 986	12 823	12 809	38 806	12 827	12 753	22 173	239 192	247 174	257 300	
Expenditure by Vote to be appropriated																		
	Vote 1 - Municipal Manager		1 355	1 355	1 355	1 355	1 745	1 355	1 355	1 355	1 355	1 355	1 355	1 355	16 650	16 848	17 522	
	Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 3 - Corporate Services		1 162	1 162	1 162	1 162	1 579	1 162	1 162	1 162	1 162	1 162	1 162	1 162	14 357	14 932	15 529	
	Vote 4 - Finance		2 166	2 166	2 166	2 166	2 863	2 166	2 166	2 166	2 166	2 166	2 166	2 166	26 689	26 577	27 648	
	Vote 5 - Community Services		14 760	14 760	14 760	14 760	19 804	14 760	14 760	14 760	14 760	14 760	14 760	14 760	182 162	188 671	196 218	
Total Expenditure by Vote			19 442	19 442	19 442	19 442	25 992	19 442	19 442	19 442	19 442	19 442	19 442	19 442	239 858	247 028	255 917	
Surplus/(Deficit) before assoc.			18 190	(6 689)	(6 665)	(6 460)	11 877	(6 456)	(6 619)	(6 633)	19 364	(6 615)	(6 689)	2 730	(666)	146	383	
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)			1	18 190	(6 689)	(6 665)	11 877	(6 456)	(6 619)	(6 633)	19 364	(6 615)	(6 689)	2 730	(666)	146	383	

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DC3 Overberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Ref	Description	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	Revenue - Functional															
	Governance and administration															
	Executive and council	26 395	1 516	1 539	1 745	26 632	1 743	1 586	1 572	27 569	1 589	1 515	10 935	104 341	107 548	111 423
	Finance and administration	880	880	880	880	880	880	880	880	880	880	880	880	19 981	20 780	21 611
	Internal audit	25 515	636	659	865	25 752	868	705	692	26 693	709	635	635	84 361	86 768	89 812
	Community and public safety															
	Community and social services	1 785	1 785	1 786	1 786	1 786	1 786	1 786	1 786	1 786	1 786	1 786	1 786	21 426	21 664	23 196
	Sport and recreation	1 399	1 399	1 399	1 399	1 399	1 399	1 399	1 399	1 399	1 399	1 399	1 399	16 851	16 851	18 199
	Public safety	345	345	345	345	345	345	345	345	345	345	345	345	4 135	4 300	4 472
	Housing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Health	42	42	42	42	42	42	42	42	42	42	42	42	500	512	524
	Economic and environmental services															
	Planning and development	8 451	8 451	8 451	8 451	8 451	8 451	8 451	8 451	8 451	8 451	8 451	8 451	101 410	105 466	109 685
	Road transport	8 434	8 434	8 434	8 434	8 434	8 434	8 434	8 434	8 434	8 434	8 434	8 434	101 210	105 258	109 469
	Environmental protection	17	17	17	17	17	17	17	17	17	17	17	17	200	208	216
	Trading services															
	Energy sources	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	12 015	12 496	12 995
	Water management	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Waste water management	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Waste management	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	12 015	12 496	12 995
	Other															
	Total Revenue - Functional	37 632	12 754	12 777	12 982	37 669	12 986	12 823	12 809	38 806	12 827	12 753	22 173	238 182	247 114	257 300
	Expenditure - Functional															
	Governance and administration															
	Executive and council	4 697	4 697	4 697	4 697	5 214	4 697	4 697	4 697	4 697	4 697	4 697	4 697	57 878	58 546	60 696
	Finance and administration	933	933	933	933	1 065	933	933	933	933	933	933	933	11 326	11 311	11 763
	Internal audit	3 613	3 613	3 613	3 613	4 901	3 613	3 613	3 613	3 613	3 613	3 613	3 613	44 647	45 254	47 072
	Community and public safety															
	Community and social services	151	151	151	151	248	151	151	151	151	151	151	151	1 905	1 981	2 061
	Sport and recreation	5 226	5 226	5 226	5 226	7 626	5 226	5 226	5 226	5 226	5 226	5 226	5 226	65 111	66 937	69 615
	Public safety	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Housing	1 369	1 369	1 369	1 369	1 757	1 369	1 369	1 369	1 369	1 369	1 369	1 369	16 810	16 237	16 857
	Health	2 477	2 477	2 477	2 477	3 691	2 477	2 477	2 477	2 477	2 477	2 477	2 477	30 940	32 646	33 951
	Economic and environmental services															
	Planning and development	1 380	1 380	1 380	1 380	2 179	1 380	1 380	1 380	1 380	1 380	1 380	1 380	17 360	18 055	18 777
	Road transport	8 524	8 524	8 524	8 524	11 157	8 524	8 524	8 524	8 524	8 524	8 524	8 524	104 926	109 123	113 488
	Environmental protection	111	111	111	111	180	111	111	111	111	111	111	111	1 404	1 404	1 518
	Trading services															
	Energy sources	8 200	8 200	8 200	8 200	10 654	8 200	8 200	8 200	8 200	8 200	8 200	8 200	100 852	104 886	109 081
	Water management	213	213	213	213	323	213	213	213	213	213	213	213	2 671	2 778	2 869
	Waste water management	995	995	995	995	995	995	995	995	995	995	995	995	11 943	12 421	12 918
	Waste management	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Other															
	Total Expenditure - Functional	19 442	19 442	19 442	19 442	25 992	19 442	19 442	19 442	19 442	19 442	19 442	19 442	238 658	247 028	256 917
	Surplus/(Deficit) before assoc.	18 190	(6 689)	(6 665)	(6 460)	11 877	(6 456)	(6 619)	(6 633)	19 364	(6 615)	(6 689)	2 730	(666)	146	363
	Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Surplus/(Deficit)	18 190	(6 689)	(6 665)	(6 460)	11 877	(6 456)	(6 619)	(6 633)	19 364	(6 615)	(6 689)	2 730	(666)	146	363

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DC3 Overberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description			Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23				
Multi-year expenditure to be appropriated	1																		
		-	-	-	-	-	-	-	-	-	-	-	-	-	-				
		-	-	-	-	-	-	-	-	-	-	-	-	-	-				
		-	-	-	-	-	-	-	-	-	-	-	-	-	-				
		-	-	-	-	-	-	-	-	-	-	-	-	-	-				
		2	2	56	535	554	543	164	131	2 741	173	-	-	4 900	-				
Capital multi-year expenditure sub-total	2	2	56	535	554	543	164	131	2 741	173	-	-	4 900	-	-				
Single-year expenditure to be appropriated		0	0	4	5	4	1	1	22	1	-	-	40	500	-				
		-	-	-	-	-	-	-	-	-	-	-	-	-	-				
		0	0	3	25	25	25	8	126	8	-	-	225	3 180	500				
		-	-	-	-	-	-	-	-	-	-	-	-	-	-				
		1	1	37	360	373	366	110	88	1 846	116	-	3 300	4 483	2 590				
		1	1	41	389	403	395	119	95	1 994	126	-	3 565	8 163	3 090				
Capital single-year expenditure sub-total	2	3	96	924	957	939	283	227	4 735	298	-	-	8 465	8 163	3 090				
Total Capital Expenditure	2	3	96	924	957	939	283	227	4 735	298	-	-	8 465	8 163	3 090				

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DC3 Overberg - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
1	Capital Expenditure - Functional																
	Governance and administration																
	Executive and council		0	0	0	29	30	29	9	7	148	9	-	-	265	3 680	500
	Finance and administration		0	0	0	4	5	4	1	1	22	1	-	-	40	500	-
	Internal audit		0	0	0	25	25	25	8	6	126	8	-	-	225	3 180	500
	Community and public safety																
	Community and social services		1	1	37	360	373	366	110	88	1 846	116	-	-	3 300	4 483	2 590
	Sport and recreation		0	0	2	22	23	22	7	5	112	7	-	-	200	1 085	80
	Public safety		1	1	35	338	351	344	103	83	1 734	109	-	-	3 100	3 323	2 435
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	75	75
	Economic and environmental services																
	Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Trading services																
	Energy sources		2	2	56	535	554	543	164	131	2 741	173	-	-	4 900	-	-
	Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management		2	2	56	535	554	543	164	131	2 741	173	-	-	4 900	-	-
	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Capital Expenditure - Functional	2	3	3	96	924	957	939	283	227	4 735	298	-	-	8 465	8 163	3 090
	Funded by:																
	National Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Provincial Government		1	1	24	229	238	233	70	56	1 175	74	-	-	2 100	2 323	2 435
	District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	allocations (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers recognised - capital																
	Borrowing		1	1	24	229	238	233	70	56	1 175	74	-	-	2 100	2 323	2 435
	Internally generated funds		2	2	56	535	554	543	164	131	2 741	173	-	-	4 900	-	-
	Total Capital Funding		1	1	17	160	166	162	49	39	820	52	-	-	1 485	5 840	655
			3	3	96	924	957	939	283	227	4 735	298	-	-	8 465	8 163	3 090

[Signature]

DC3 Overberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS		Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash Receipts By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	412	412	445	480
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	6	6	5	7
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	12 000	12 480	12 978
Rental of facilities and equipment		960	960	960	960	960	960	960	960	960	960	960	960	11 519	12 454	13 465
Interest earned - external investments		150	150	150	150	150	150	150	150	150	150	150	150	1 800	1 872	1 947
Interest earned - outstanding debtors		14	14	14	14	14	14	14	14	14	14	14	14	163	178	190
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		25	25	25	25	25	25	25	25	25	25	25	25	300	312	324
Agency services		880	880	880	880	880	880	880	880	880	880	880	880	10 561	10 983	11 423
Transfers and subsidies - Operational		26 951	-	-	-	26 951	-	-	-	26 951	-	-	-	80 983	81 769	84 585
Other revenue		9 136	9 136	9 136	9 136	9 136	9 136	9 136	9 136	9 136	9 136	9 136	9 136	109 528	114 140	118 641
Cash Receipts by Source		39 125	12 164	12 164	12 164	39 125	12 164	12 164	12 164	39 125	12 164	12 164	12 164	227 272	234 638	244 244
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 170	-	-	-	-	-	-	-	-	-	-	-	2 100	2 323	2 436
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies - Housing, Non-profit Institutions, Private Enterprises, Public Corporations - Higher Educational Institutions) - Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		41 225	12 164	12 164	12 164	39 125	12 164	12 164	12 164	39 125	12 164	12 164	12 164	238 792	246 758	256 867
Cash Payments by Type																
Employee related costs		9 736	9 736	9 736	9 736	19 473	9 736	9 736	9 736	9 736	9 736	9 736	9 736	126 573	130 357	135 526
Remuneration of councillors		528	528	528	528	528	528	528	528	528	528	528	528	6 341	6 586	6 859
Finance charges		230	230	230	230	230	230	230	230	230	230	230	230	2 758	2 869	2 993
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		3 578	3 578	3 578	3 578	3 578	3 578	3 578	3 578	3 578	3 578	3 578	3 578	42 932	44 547	46 431
Contracted services		1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	19 479	19 922	20 647
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		33	33	33	33	33	33	33	33	33	33	33	33	401	415	431
Other expenditure		2 578	2 578	2 578	2 578	2 578	2 578	2 578	2 578	2 578	2 578	2 578	2 578	30 935	31 855	33 124
Cash Payments by Type		18 307	18 307	18 307	18 307	23 043	18 307	18 307	18 307	18 307	18 307	18 307	18 307	229 420	235 144	245 589
Other Cash Flows/Payments by Type																
Capital assets		3	3	3	3	957	3	283	227	4 735	298	-	-	8 485	8 183	3 030
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	2 949	3 286	4 042
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		18 310	18 310	18 310	18 310	23 001	18 310	18 310	18 310	23 042	18 605	18 307	18 307	240 834	247 603	252 701
NET INCREASE/(DECREASE) IN CASH HELD		22 915	(6 146)	(6 146)	(7 066)	10 125	(6 146)	(6 146)	(6 146)	16 083	(6 441)	(6 146)	(6 146)	(2 042)	(845)	4 166
Cash/cash equivalents at the month/year begin		35 362	58 278	52 132	45 953	38 827	48 951	40 965	33 970	27 601	43 584	37 243	31 100	35 362	33 320	32 475
Cash/cash equivalents at the month/year end		58 278	52 132	45 953	38 827	48 951	40 965	33 970	27 601	43 584	37 243	31 100	33 320	33 320	32 475	36 640

DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
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DC3 Overberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R million										
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers a										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

OVERBERG DISTRICT MUNICIPALITY
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DC3 Overberg - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
None					

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DC3 Overberg - Supporting Table SA33 Contracts having future budgetary implications

Ref	Description	Preceding Years	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework			Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Contract Value
				Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23								
1,3	R thousand	Total	Original Budget				Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
2	Parent Municipality: Revenue Obligation By Contract													
	Contract 1													
	Contract 2													
	Contract 3 etc													
2	Total Operating Revenue Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
	Expenditure Obligation By Contract													
	Contract 1													
	Contract 2													
	Contract 3 etc													
2	Total Operating Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
	Capital Expenditure Obligation By Contract													
	Contract 1													
	Contract 2													
	Contract 3 etc													
2	Total Capital Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Parent Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Entities: Revenue Obligation By Contract													
	Contract 1													
	Contract 2													
	Contract 3 etc													
2	Total Operating Revenue Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
	Expenditure Obligation By Contract													
	Contract 1													
	Contract 2													
	Contract 3 etc													
2	Total Operating Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
	Capital Expenditure Obligation By Contract													
	Contract 1													
	Contract 2													
	Contract 3 etc													
2	Total Capital Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Entity Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-	-

References

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET, PRIVATE BAG X22



25 MAY 2020

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DC3 Overberg - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	125	-	2 900	-	-	1 000	1 000	-
Community Facilities		-	125	-	2 900	-	-	1 000	1 000	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	125	-	2 900	-	-	1 000	1 000	-
Testing Stations		-	-	-	-	-	-	-	-	-

Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	13	78	-	-	-	-	-	30
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	13	78	-	-	-	-	-	30
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	13	78	-	-	-	-	-	30
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	174	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	174	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	174	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	14	-	-	-	-	-	32	-
Computer Equipment	-	14	-	-	-	-	-	32	-
Furniture and Office Equipment	804	(1)	289	30	80	80	-	75	75
Furniture and Office Equipment	804	(1)	289	30	80	80	-	75	75
Machinery and Equipment	111	2 794	493	1 640	720	720	2 300	2 823	2 436
Machinery and Equipment	111	2 794	493	1 640	720	720	2 300	2 823	2 436
Transport Assets	267	-	1 707	-	1 417	1 417	-	-	-
Transport Assets	267	-	1 707	-	1 417	1 417	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	1 357	2 945	2 568	4 570	2 217	2 217	3 300	3 930

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DC3 Overberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

DC3 Overberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	105	200	200	200	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	200	200	200	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution					200	200	200			
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	105	-	-	-	-	-	-
Pump Station										
Reticulation				105						
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										

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Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities									
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage assets									
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties									
Revenue Generating									
Improved Property									
Unimproved Property									
Non-revenue Generating									
Improved Property									
Unimproved Property									
Other assets									
Operational Buildings									
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing									
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets									
Biological or Cultivated Assets									
Intangible Assets									
Servitudes									
Licences and Rights									
Water Rights									
Effluent Licences									
Solid Waste Licences									
Computer Software and Applications									
Local Settlement Software Applications									
Unspecified									
Computer Equipment									
Computer Equipment									
Furniture and Office Equipment									
Furniture and Office Equipment									
Machinery and Equipment									
Machinery and Equipment									
Transport Assets									
Transport Assets									
Land									
Land									
Zoo's, Marine and Non-biological Animals									
Zoo's, Marine and Non-biological Animals									
Total Capital Expenditure on renewal of existing assets									
Renewal of Existing Assets as % of total capex									
Renewal of Existing Assets as % of deprecn"									

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DC3 Overberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	85 714	4 039	4 039	4 608	4 884	5 079
Roads Infrastructure		-	-	-	81 866	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	4 028	4 039	4 039	4 608	4 884	5 079
Landfill Sites		-	-	-	4 028	4 039	4 039	4 608	4 884	5 079
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Cable Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-

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Museums										
Galleries										
Theatres										
Libraries										
Cinemas/Cinematheques										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Abolition Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets	1 169	873	1 399	1 328	1 148	1 148	694	712	740	
Operational Buildings										
Municipal Offices										
Pay/Empty Pools										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	1 169	873	1 399	1 328	1 148	1 148	694	712	740	
Staff Housing										
Social Housing	1 169	873	1 399	1 328	1 148	1 148	694	712	740	
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Serviceables										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment		73	60							
Furniture and Office Equipment		73	60							
Machinery and Equipment	1 136	2 539	2 000	3 180	2 508	2 508	1 270	1 321	1 374	
Machinery and Equipment	1 136	2 539	2 000	3 180	2 508	2 508	1 270	1 321	1 374	
Transport Assets	2 113	2 063	2 510	6 423	5 323	5 323	2 188	2 276	2 367	
Transport Assets	2 113	2 063	2 510	6 423	5 323	5 323	2 188	2 276	2 367	
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	4 418	5 579	5 860	96 626	13 018	13 018	8 846	9 192	9 560
R&M as a % of PPE		9.8%	12.1%	7.9%	117.0%	16.7%	16.7%	11.4%	11.1%	11.0%
R&M as % Operating Expenditure		2.7%	3.0%	2.8%	43.4%	5.0%	5.5%	3.7%	3.6%	3.9%

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DC3 Overberg - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	22 316	6 128	-	-	4 900	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	22 316	6 128	-	-	4 900	-	-
Landfill Sites		-	-	22 316	6 128	-	-	4 900	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-

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Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	120	300	300	-	2 298	-
Operational Buildings	-	-	-	-	-	-	-	2 298	-
Municipal Offices	-	-	-	-	-	-	-	2 298	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	120	300	300	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	120	300	300	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	49	226	300	450	450	-	-	-
Computer Equipment	-	49	226	300	450	450	-	-	-
Furniture and Office Equipment	-	2	-	-	-	-	25	-	-
Furniture and Office Equipment	-	2	-	-	-	-	25	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	-	51	22 542	6 548	750	750	4 925	2 298
Upgrading of Existing Assets as % of total capex		0.0%	1.0%	61.0%	57.7%	13.3%	13.3%	58.2%	28.2%
Upgrading of Existing Assets as % of deprecn"		0.0%	1.1%	85.1%	183.1%	21.0%	21.0%	137.7%	61.8%

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
BREDASDORP 7200

25 MAY 2020

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DC3 Overberg - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2020/21 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Municipal Manager		40	500	-				
Vote 2 - Management Services		-	-	-				
Vote 3 - Corporate Services		225	3 180	500				
Vote 4 - Finance		-	-	-				
Vote 5 - Community Services		8 200	4 483	2 590				
List entity summary if applicable								
Total Capital Expenditure		8 465	8 163	3 090	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Municipal Manager								
Vote 2 - Management Services								
Vote 3 - Corporate Services								
Vote 4 - Finance								
Vote 5 - Community Services								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		8 465	8 163	3 090	-	-	-	-

OVERBERG DISTRICT MUNICIPALITY
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2020/21 Medium Term Estimate & Expenditure	

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Requisition	Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2015/26 Financial Framework		
														Original Budget	Full Year Forecast	Budget Year 2020/21
														Budget Year +1 2021/22	Budget Year +2 2022/23	
Parent municipality: <i>List all capital projects grouped by Function</i>																
Sanjour: <i>List all capital projects grouped by Entity</i>																
Entity Name: <i>Type of house</i>																



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DC3 Overberg - Supporting Table SA338 Consolidated detailed operational projects

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2020/21 Medium
												Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21
Parent municipality: List all operational projects grouped by Function														
Parent Operational expenditure														
Entities: List all Operational projects grouped by Entity														
Entity A: Water project A														
Entity B: Electricity project B														
Entity Operational expenditure														
Total Operational expenditure														

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